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THE RUPEE.

An innocent little coin, the rupee, and yet in various ways it has been the subject of much correspondence and many instructions to collectors of customs, consuls, and various other officers of the Government. Webster says of it: "A silver coin and money of account in the East Indies. The valuation of the rupee of sixteen annas, by the United States Treasury Department, varies from time to time with the price of silver. In 1889 it was rated at about 32 cents."

Under statute enacted August 28, 1894, the Secretary of the Treasury proclaims quarterly, on the first day of January, April, July, and October, the values of the various foreign coins of the world as estimated by the Director of the Mint at Washington. The statute reads:

"That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first days of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the values of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for purposes of this section, be considered the date of exportation: Provided, that the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of

the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred."

In obedience to this statute, which of course is strictly observed, the Secretary of the Treasury is constructively at his desk on Sundays and legal holidays when those days happen to fall on the first of the months mentioned, and proclaims over his signature the value of the coin subject of this article, as well as the value of pesos, bolivianos, colons, centimos, condors, doubloon isabellas, centens, sucres, piasters, drachmas, gourdes, yen, sen, tomans, krans, milreis, and so on. At this day the gold sovereign is the standard coin of India, but the silver rupee (present value as proclaimed by the Secretary of the Treasury April 1st $0.324) is the money of account, current at 15 to the sovereign. Since the enactment of the statute quoted the rupee has been the subject of many moments of thoughtful consideration by the Treasury Department, the Board of United States General Appraisers, and the courts, not to mention the annoyance it has given importers and consuls at various ports.

For many years India has been well known as a free silver country. Silver was freely admitted to coinage at the Government mints, and it was not until after the rapid fall in the value of silver, occurring subsequent to the year 1876, that the coinage of India attracted especial attention. On January 1, 1876, the value of the rupee was estimated by the Director of the Mint, and proclaimed by the Secretary of the Treasury, to be 43.6 cents, while on January 1, 1893, the same rupee was valued at 29.2 cents in United States currency, being a fall of 14.4 cents. This rapid decline led to the appointment of the Indian Currency Commission in 1892, which recommended the closing of the mints against the free coinage of silver, and the establishment of a fixed rate of exchange as compared with gold. Acting on the recommendation of the Currency Commission, the Indian Government in 1893 closed the mints to the free coinage of silver, the Government retaining the power to coin silver rupees on its own account. Arrangements were also made for the receipt of gold at the Indian mints in exchange for rupees, at the rate of 16 pence per rupee, equivalent to 32.3 cents. The object of this legislation was to stop any further fall of the exchange value of the rupee, which, during the fiscal year of 1893-94, was 14.5 pence per rupee, or about 29.3 cents. In this the Indian Government was fairly successful and succeeded in bringing the exchange value of the rupee to 14.4 pence in 1896, 15.9 pence in 1898, and 16.06 pence in 1899. During all this time, however, the silver value of the rupee kept on falling, owing to the decreasing market price of silver. On January 1, 1892, it was estimated by the Director of the Mint to be 32.8 cents; January 1, 1893, 29.2 cents; January 1, 1894, 24.5 cents; January 1, 1895, 21.6 cents; January 1, 1896, 23.3 cents; January 1, 1897, 22.5 cents; January 1, 1898, 20.1 cents; January 1, 1899, 20.8 cents, and January 1, 1900, 20.3 cents. It will thus be seen that during the years 1892-1900 the silver value of the rupee had fallen more than 30 per cent, whereas the exchange value rose from 14.54 pence in 1893 (equal to 29.3 cents) to 16.06 pence in 1900 (equal to 32.4 cents).

Under the tariff act of 1897 many articles largely imported from India are dutiable at ad valorem rates. The merchant buying goods there pays for them in rupees at the current price quoted in the exchanges, and remits by draft accordingly. If his purchase amounted to 1,000 rupees on January 1, 1900, he would have paid for the same 1,000 rupees at 32.4 cents (equal to $324.00), on which, if the merchandise was imported into the United States, ad valorem duties amounting to 15 per centum would have been chargeable, equal to $48.60. When this fact is considered it will be readily understood that the question as to what is the actual value of the rupee for dutiable purposes becomes one of great importance to the Government charged with the collection of the revenue, and also a matter of great interest to the importers who pay the duties.

As heretofore stated, this question has been given much consideration during recent years, especially since the enactment of section 25 of the act of August 28, 1894, above cited. On behalf of the Government, it has been contended that the Secretary of the Treasury has authority under the closing proviso of that section, to direct that in the assessment of duty on imports from India, the value of the rupee be estimated at a value other than its intrinsic silver value, which is not its actual value in commerce and trade. In many cases, therefore, the Secretary of the Treasury directed that the rupee be estimated at a value shown to his satisfaction to have been the actual value thereof at the time of shipment. On behalf of the importers, it has been contended that under section 25 of the act of August 28, 1894, referred to, the Secretary of the Treasury had no authority to assess duties on the basis of a higher valuation of the rupee than that of its intrinsic silver value at the date of shipment, as estimated by the Director of the Mint and proclaimed for that quarter; furthermore, that the proviso to section 25 must be restricted to the intrinsic or silver value of the rupee, and that the Secretary could disregard the value as estimated by the Director of the Mint only when it was shown to his satisfaction that the intrinsic or silver value of the rupee had advanced 10 per centum or more during the quarter. If this latter view is the correct view under the statute, the importer in the case above cited would have been chargeable with duties at 15 per centum ad valorem on 1,000 rupees valued on January 1, 1900, at 20.3 cents, amounting to $30.45, which would be a saving to him of $18.15 in duties on the importation, and would have had the effect of having granted special advantages to importations from India, inasmuch as importers and merchants generally buy in the markets where they can buy cheapest.

JOHN SEDWICK MILLS.

ENGLISH BANK NOTE PECULIARITY.

There is a lack of uniformity in the thickness of a Bank of England note. It is thicker in the left hand corner than in any other part, to enable it to receive a sharper impression of the vignette there. This unevenness aids in the discovery of counterfeits, as the latter are invariably of one thickness.

FINANCIAL AND COMMERCIAL OUTLOOK.

The long-expected reaction in the stock market has occurred, and in its wake are many poorer but wiser speculators. The convulsion was not coincident with any depressing condition in the financial and industrial world, but was rather due to the highly sensitive state of the market, occasioned by the vast amount of speculation by the public, who seemed to see no limit to the upward movement in prices. With such a condition the market only needed a slightly adverse symptom to the general trend of prices to cause liquidation by large numbers of small speculators, who were in no position to carry their stocks. This of course resulted in liquidation by conservatives, and a sharp reaction was inevitable. The nervous condition of the market was reflected before the panic in the large margins demanded by money lenders, and on the day before the panic many loans were called in by some of the large banks, and on the following day interest rates rose to 60 per cent. The vast army of small speculators then lost reason, and the result was a long drop in the price of almost every security listed on the exchange. The reaction would have been very disastrous had not the price of securities gained immediately, which saved the margins of many brokers and speculators. Since the breaking of the spell, small operators have lost confidence in the market, and the transactions on the exchange are small compared with what they were before the panic. It is well, however, to allow the market to find its normal state, for as yet prices are fluctuating considerably, and many believe that a still further drop must ensue.

This is the only distressing feature in the outlook. Prosperity is noticeable in almost every industry, the only contrary symptom in the industrial world being the labor question. There are two periods when strikes generally occur. A contemplated reduction in wages on the part of the employer during times of stress is always and naturally resented by the workingman, while on the other hand, when an industry is unusually prosperous, the laborer generally accepts that as a good time to make demands, because of the distressing conditions which would result should a strike occur. At present the desire to share increased profits with the employer seems to be the underlying cause for the dissatisfaction on the part of the workingman. But the labor unions are restless, and are making demands that are greatly exaggerated; they want less hours, they desire that unions should be recognized, and that non-union men should not be employed. Such a course is not tolerated by employers, and the consequence has been strikes of considerable magnitude. The machinist strike, which resulted in about sixty thousand men stopping work, seems to be on the high road to an amicable settlement, and in this case the employer has to a certain extent given in to the demands of the strikers. The Albany street car strike was a sample of the utterly ridiculous position that has been taken by some of the labor unions. The demand made to the street car company was to the effect that the union was to be recognized in all dealings with employes, and that no non-union labor

was to be employed by the company. In other words, the union desired to be a potent factor in the management of the street railway company. The steel and iron workers are also greatly perplexed over the wage problem, and are making every endeavor to anticipate and forestall a general strike, which would at the present time, with the great number of unfilled orders, be very distressing. Should agreements be reached between the employers and the employes in this industry so as to allow the factories to continue without interruption, the year, so far as production goes, will be a remarkable one.

The Iron Age for April shows that for the first time in the country's history, the production of pig iron has reached 300,000 tons per week, and that on the first day of May there were 256 furnaces in blast, turning out 301,125 tons of pig iron per week. This expansion has been in progress ever since last November, the output at that time being only 215,300 tons. Such a report, although amazing, would not necessarily be gratifying, except for the fact that practically nothing of this vast output is being accumulated, but is being produced to fill outstanding orders. The statistics for the production of the raw metal are, however, not alone satisfactory. The United States Steel Company during the month of April produced about 800,000 tons of steel ingots, and in commenting upon this production the Iron Age says: "When it is taken into consideration that many outside plants are running to their full capacity, some conception may be formed of the stupendous consumption. The foreign trade in iron and steel has fallen off somewhat. There is some apprehension that foreign countries are contemplating high tariffs on these products to curtail United States exports. Such a movement is unlikely, although it is safe to assume that it would be excellent policy on the part of this country to seriously consider the advisability of reducing the extremely high tariff it is now maintaining. A high protective tariff has been extremely beneficial to our manufactures, in fact has fostered them to such an extent that they are now able to compete successfully with the rest of the world. To become party to reciprocal trade arrangements would not now mean disaster to American interests, but would engender a more friendly feeling, and in the end would probably operate to the advantage of this nation.

Almost every other branch of industry is sharing in the general prosperity, and the indications for a continuance of that prosperity are bright. The textile market is still dull, and many spindles continue to lie idle. It is contemplated by the manufacturers to inaugurate a lower scale of wages, although no definite action in this direction has yet been taken. The corn, wheat, and cotton crops are very promising.

Railroad earnings continue to increase, and the past month has witnessed a continuance of the "community of interest" principle, and a closer harmony between the various great systems. The fight for the control of the Northern Pacific, which resulted in raising the price of those shares to $1,000, is still believed to be unsettled, and further developments are expected.

The surplus of the United States Treasury is continuing to grow, and

although the Department is still buying bonds, it has not been able to get them in sufficient quantities to make any great difference in the surplus. The receipts for the first half of the month of May exceeded $27,000,000, and the increase of receipts over expenditures will go on to the end of the fiscal year at any rate. On July 1st the revenue reduction will go into force, which will cut off about $40,000,000 a year, but at the same time there will be large reductions in expenditures for war and other purposes, which will offset to a considerable degree the reduction in war taxes. The only way at the present time to put back into circulation these funds is for the Treasury to buy bonds, and the present outlook that it will get any large amount of Government securities is not good. The Department has succeeded in buying about $10,000,000.

CARRIAGE OF GOLD BY PARCEL-POST.

Several years ago the rates for foreign parcel-post packages were reduced in England, and since that time a large business has been transacted by Eastern and other banks in the transfer of gold by this means. On this subject the London *Bankers' Magazine* says:

"Until that time gold had been treated as a special article of merchandise by transport companies, and rates far in excess of the requirements of the case had been levied for its carriage from one place to another. There cannot be a better example of this than as regards India, where the shipping companies have, for a long time past, charged as much for the conveyance of gold as for that of silver, and the charge being made ad valorem, it is easy to see that the freight rate on gold was extremely onerous, since more than twenty-five ounces of silver are required to equal an ounce of gold in value, and the bulk of the two articles varies almost correspondingly. Owing to this circumstance, and to the fact that gold movements between London and India have been unusually frequent of late, considerable attention was drawn to the use of the parcel-post for the dispatch of gold to and from India, and it appears that the saving to the banks engaged in the business was very considerable. The charge for a parcel of 11 pounds in weight, the maximum allowed in the service, to be sent by post from London to India, was 5 shillings by steamer all the way, or 6 shillings if the quick route via Brindisi was chosen. In addition, insurance to the value of £12 per parcel had to be paid, which cost the relatively heavy sum of 5 shillings. The boxes made for this parcel-post business could take about 550 sovereigns, but as a matter of practice, in order to save time in counting, 500 sovereigns were usually sent in a package, which, by the quickest route, would cost 6 shillings 5 pence, plus insurance of the balance of the money in excess of the £12, which was compelled to be insured with the postoffice. Now, the charge levied by the shipping companies who co-operate together in this matter works out at 10s. per cent, or 50s. upon 500 sovereigns.

ENORMOUS TRADE TOTALS.

The fiscal year 1901 seems likely to exceed any preceding year in its record of exports from the United States. The steady growth of our exports from $392,000,000 in 1870 to $835,000,000 in 1880, $1,030,000,000 in 1892 and $1,394,000,000 in 1900 has been a subject of much attention and much favorable comment, but it seems that 1901 is to surpass the record of the year 1900 and bring the export figure nearly if not quite to the billion and a half mark. The march import and export figures, completed by the Treasury Bureau of Statistics, show a total exportation from the United States in the nine months ending with March, 1901, of $1,140,170,728, or $86,540,032 in excess of last year, which held the highest record in the history of our export trade.

Another interesting fact developed by the March figures of our foreign commerce is that imports seem likely to show a decided decrease in 1901 as compared with 1900, while the exports are showing the increase above indicated. The figures of the nine months ending with March, 1901, show a decrease of $42,292,639 in the imports, as compared with those in the corresponding months of the preceding year. Thus the excess of exports over imports in the nine months under discussion is more than $100,000,000 greater than in the corresponding months of last year and far beyond the figures of any preceding year. The excess of exports over imports in the nine months ending with March, 1901, is $540,687,337, as against $411,854,666 in the corresponding months of 1900, an increase of $128,832,671 in the net excess of exports over imports for the nine months of 1901 as compared with the corresponding period of the fiscal year 1900.

The farmers are apparently the chief beneficiaries in this remarkable increase in our exports, and are in the fiscal year 1901 showing greater gains in their exports than are the manufacturers, whose record in 1899 and 1900 showed a greater percentage of growth than those engaged in agriculture. The analysis by the Bureau of Statistics of the March exportations of domestic merchandise has not yet been completed, but that of the eight months ending with February showed an increase of $88,000,000 in the exportation of agricultural products and but about $2,000,000 each in manufactures and products of the mines, forests and fisheries.

This check in the growth of the exportation of manufactures is more apparent than real, being due in part to the absence of statistics of exports to the Hawaiian Islands and to the separation of the trade of Porto Rico from the regular statements of foreign commerce in the returns to the Bureau of Statistics, while the temporary reduction in the exports to China due to the disturbed conditions in that country also accounts for the lack of growth in the figures relating to the exportation of manufactures.

The reduction in the import figures is largely due to the reduction in price of the materials imported by manufacturers, and occurs chiefly in the class, "Articles in a crude condition which enter into the various processes of domestic

industry." Yet, while the figures of value are materially reduced, the quantities of these particular articles imported for use in manufacturing show little reduction. In india rubber, for instance, the fall in value of the imports during the eight months ending with February, 1901, as compared with the some months of 1900 is from $21,000,000 in 1900 to $16,000,000 in 1901; yet the reduction in quantity is only from 33,000,000 pounds in 1900 to 32,000,000 pounds in 1901, showing that the chief reduction is in the price rather than the quantity imported. In raw silk the value of the importations falls 51 per cent, while the quantity falls but 42 per cent, and in other importations of manufacturers' materials the reduction in value is greater than in quantity.

SIAM TO HAVE PAPER CURRENCY.

The Government of Siam on September 21st, next, will begin the issue of paper currency. The denominations of notes will be 5, 10, 20, 100 and 1,000 ticals, and by royal decree will be declared legal tender throughout Siam, except at the office of issue. The value of the tical is about two-thirds that of the Mexican dollar, or 29.4 cents, according to the valuation given by the Director of the Mint of the United States Treasury Department on April 1, 1901.

The new currency will be of great advantage to trade, at the present time there being much confusion and loss under the prevailing system. In the southern portion of Siam the silver tical and Mexican dollar are used, and in the northern portion the rupee, on account of the slow means of communication the trader is often at the mercy of the Chinese money changers, whose charges are frequently exorbitant. The heavy, bulky silver coins will be supplanted by the paper, to the very great advantage of all traders.

It is the intention to at first hold the notes against silver for purchase by any desiring to use them; but it is anticipated that the banks will be the heaviest purchasers. The present bank notes are not legal tender, and often will not be accepted among the ignorant, even in the city of Bangkok. The Hongkong and Shanghai Banking Corporation, the largest in the country, has already reached its limit of paper issue, $10,000,000. Hereafter the Hongkong Government will require a deposit of dollar for dollar on all notes issued by that corporation. By purchasing government notes for use, expense and trouble of handling will be saved. Again, the vaults of the local banks are filled to overflowing with silver coin and a safe outlet is sought. For a time the government proposes to hold in reserve the entire value of all sales, but as Siam's credit becomes established in other countries a safe reserve will be held and the surplus invested in foreign securities. The present treasury balance of Siam is about 12,000,000 ticals at home and 350,000 pounds sterling in Europe. Siam has no public debt.

BEGGING FOR BUSINESS.

Country bankers must preserve the integrity of the bank. Whether it is to remain the financial center of the community will depend upon conduct. Each bank is an entity. Although associated with all, each is independent; each directs its own affairs. All that the bank stands for is embodied in the banker. His conduct must reflect the aim, purpose and substance of the institution.

As we know the country bank to-day it is a representative banking corporation. It exemplifies the banking principle. Complete within itself, its power is the ability and money of men who belong to the community. Stock may be scattered, but here the controlling interest is held. Depositors and borrowers alike are drawn from the immediate vicinity. Allegiance of patrons is strong. Fortune and favor combine to center the future of the town in the bank. Business and leisure, debt and credit, poor and rich, pool, albeit unconsciously, their strength and weakness in this one enterprise. Bankers hold a solemn trust. A reserve force, a wide view, executive skill, power to weld all interests into one—these make the banker successful. Aside from a board of directors, he is responsible alone to his own ideal. And as he conducts himself so will people picture the bank.

A far different condition prevails under the branch-bank system. A manager is not a country banker as the people of this country know him. In England and Scotland the country banker is manager. And he is no more. He represents, not a bank complete and self-acting, but a great power away off. Not being independent, his movement is circumscribed, his power limited. He may be able to command more money than the local or country banker, but it is liable to outside pressure. As far as community interest is concerned, the balancing of neighborhood needs against natural resources, the utilization of the credit of all for the welfare of a few, the gathering together of the monies belonging to all to form a basis for check writing, no better system will ever be found than the state or national bank as now constituted. Branch banking is growing in favor, and if it is not to destroy the individual and independent character of the country bank, the country banker must so conduct the institution as to set forth its integrity. This he can do best by remembering its independence and its representative capacity.

A country bank stands for the financial strength of the community in which it is located. Its power is proportionate to its deposits. Its commercial value depends upon its patrons. Where it completely fulfills its mission it is co-operative in spirit. It gathers the unused balances of money together into one heap, or mound, which forms the basis of its credit-making industry. Its stability lies in confidence, which is voluntary. Coercion is foreign to its nature. It rests in the trust of all. A bank is not a beggar.

The growing practice of begging for business tends to destroy the integrity, as well as the dignity, of the bank. It weakens the official who engages in it, and

degrades the institution which permits it. Hustling may do in bargain and sale, but a bank has nothing to do with these. Analysis reveals that patrons confer the credit-making power. To barter this away lightly to every newcomer is wrong. And it cannot be denied that he who asks for a deposit tacitly promises a return of the favor in credit. One of the natural evolutions of banking conduct is the fixed purpose to stand by friends. This is both right and politic. It is universally understood. In the larger institutions in great cities credits are graduated upon balances. In the country the depositor expects a reasonable accommodation. But in neither case has he, or should he have, the right to demand. When he is solicited, however, to join a co-operative monetary enterprise, he has a right to its full benefits. It may be said this admitted right goes no further than good banking rules will allow. But if anything will carry the depositor beyond this point, it is the promise implied by waiving the voluntary nature of the deposit. When the cashier humbles himself by personal approach, by directly asking for the bestowal of a trust, he cannot refuse to return the same confidence and favor.

Bank officers cannot be too conservative. Some will dispute this, and cite the instance where a local agent in a fit of exasperation asked the home office of an insurance company if they would insure "a stone wall under water." But we speak generally. Conservatism is armor, and a reputation for its good defense. For this reason it should be cultivated. No practice should be allowed which will undermine defenses.

Many a bad debt is created through fear of losing an account. Bankers deal with all classes and should be students of human nature. Among the classes are those who are not above suspicion in motives and promises, and who, also, are students of human nature. They study the weak spots in the banker's character and assault them. It is not a new ruse, by any means, to rush in on the banker, and through sheer haste, obtain a loan before the officer has time to bethink himself of all the conditions. Men understand how hard it is to say no. They realize the expected consequence of a preemptory refusal. They learn to use their deposit as a weapon with which to force accommodation. And it requires nerve and rapid thought to resist them. But when a banker has made a common beggar of himself, and besought friends in season and out of season to do business with him, to divide their account, to leave a check they may happen to have, on deposit, it destroys the very element of independence which is so much needed in the later emergency.

A banker loans the money of other people. He has no moral right to lay himself under obligations to one more than another. When the depositor voluntarily gives his money over to him he expects it returned on demand. The customer knows that the banker loans his money. He acquiesces in the practice. Legally the banker is debtor to the depositor, and there the relation ends. Nevertheless, all men understand, in the main, the procedure of loaning upon the part of the bank. But each rests his security in the ability, care and forethought of the management. Having voluntarily trusted him, the depositor expects confidently that the bank officer will not entangle himself by promises either actual or

implied. He has a right to believe that the banker stands to all other depositors as he does to him. He has a right to believe that all accounts are valued alike in point of good will. If he knew how hard the banker has striven to obtain the account of Mr. ——— he would naturally think that this business was more desirable than his own. He does not think this because he does not believe that the banker has humbled himself. When he does know how hard the banker has worked for an account, no better than the one he gratuitously gave, it tends to make him indifferent. And so it is that constant asking for deposits destroys the very basis of confidence. For this reason, if for no other, it is directly antagonistic to the banking principle.

CHARLES W. STEVENSON.

SUGAR A FACTOR IN THE WORLD'S POLITICS.

Sugar, at all times an important feature in commerce and finance, at the present time is a leading factor in the politics of the world. In Great Britain it is a most perplexing revenue question. In Germany, whose annual output is about 1,900,000 tons of beet sugar, which is a little less than one-fourth of the total product of the world, it enters largely as a tariff, bounty, and export question. In Russia the same phase is presented, while in the United States it is a matter of tariff and colonial consideration. The cane sugar crop of Cuba, which enters so largely into the question at this time, added to that of Louisiana and our insular possessions, would, if Cuba were annexed, make the American sugar product about 1,200,000 tons a year. This large output would place us in formidable competition with Germany for the sugar trade of Great Britain and other countries which do not produce this commodity to any commercial extent.

The appended table, in this connection, is interesting. It presents the world's production of beet and cane sugar since 1840, by decennial periods, together with the percentage which the beet sugar product bears to the whole:

	Cane sugar, tons.	Beet sugar, tons.	Total sugar, tons.	Supplied by beet Per cent.
1840	1,100,000	50,000	1,150,000	4.35
1850	1,200,000	200,000	1,400,000	14.29
1860	1,510,000	389,000	1,899,000	20.43
1870	1,585,000	831,000	2,416,000	34.40
1880	1,852,000	1,402,000	3,254,000	43.08
1890	2,069,000	3,633,000	5,702,000	63.70
1900	2,850,000	5,950,000	8,800,000	67.71

THE NEW CANADIAN MINT.

The Government of the Dominion of Canada has procured the passage by the House of Commons of a resolution for the establishment of a mint at Ottawa. The object, it is stated, is to coin Canadian gold, silver and bronze, as well as British gold coins, that are to be current throughout the British Empire, the same as are the gold sovereigns coined by the mints at Melbourne, Sydney and Perth, and of the same weight and fineness as the sovereigns coined by the Royal Mint, London, from which they may be readily distinguished by the fact that the word "Australia" is stamped upon the reverse. Otherwise they are identical with the coins of the mother country. It is expected that the passage of this resolution authorizing a mint at Ottawa will be supplemented by the establishment of an assay office at Vancouver and Dawson, to enable the miners of British Columbia and of the Yukon to dispose of their gold bullion in Canada instead of having to bring the same to the United States assay office at Seattle or the mint at San Francisco, as they are are now compelled to do to obtain the value of their crude gold in coin. It is also asserted that another object to be attained by the establishment of a mint at Ottawa is to supply Canadian gold coin for the bank reserves in place of the American coin now held by the banks.

The majority of Canadian bankers have opposed the opening of a mint in the Dominion. They cannot see that any great benefit will be derived by it. Many of the bankers of Canada are of the opinion that nearly all the gold coin issued from the mint would, as fast as issued, find its way into the banks and displace the currency unless the coins were exported, which could not be done at all times without serious loss to the banks. There is comparatively no gold in circulation in Canada, and of the stock of gold held by the Dominion Treasury and the banks, about $22,000,000, the greater part consists of American coin.

The demands for currency in Canada are met almost exclusively by the notes of the various banks, for which gold can be obtained whenever desired. With the opening of a coinage mint at Ottawa, the question naturally presents itself, how is it going to affect the United States? Will it in any way stop the importation of gold from British North America? This question is readily answered in the negative. From an examination of the commercial relations between the United States and the Dominion of Canada, it will be seen that the mere fact of the coinage of gold by the country will have little if any effect in retarding the export of gold to the United States. Canada is a debtor and not a creditor. The balance of trade with the United States is against her, which must be paid either by the shipment of commodities or by coin and bullion. An examination of the statistical abstract of the United States for the ten years ending June 30, 1900, shows the value of the imports of commodities and gold coin and bullion from British North America to have been $436,900,843, and

the value of exports from the United States thereto, for the same period, $679,-636,383, an excess of exports over imports amounting to $242,735,420. Of the exports from the United States to British North America the value of domestic commodities was $590,621,346, and foreign commodities $53,544,438.

It may be said that the entire gold product of British North America now comes to the mints and assay office of the United States, where the depositor is paid the value as soon as the same has been determined by melt and assay. Payment is made in or by draft on the Assistant Treasurer of the United States at San Francisco, Chicago and New York, as the depositor may prefer. The only charge imposed is limited to the actual cost of fitting the bullion for coinage, the government paying the transportation on all gold bullion deposited at the western assay offices to the mints for coinage. The great majority of persons engaged in mining in British North America are citizens of the United States, and naturally prefer to bring or send their gold dust and bullion to the United States. It is not probable that the mint at Ottawa will receive any large amount of gold bullion for coinage unless assay offices are established at Dawson on the Yukon, and other points, where miners could deposit their dust and receive payment upon the same terms as at the United States assay office at Seattle. The distance from Dawson on the Yukon to Ottawa is about five thousand miles, and if a charge for transportation were made, it would divert the gold from an assay office at Dawson to that of the assay office at Seattle.

The President of the Canadian Bankers' Association in a recent address expressed the opinion that the coinage of gold in Canada under present circumstances was not desirable, "because, first, the very basis of the banking and currency systems is thereby disturbed; second, the coin will not circulate, and neither demand nor occasion for it exists; third, it cannot be retained by the banks and must be either exported at a loss or demonetized; fourth, it involves a loss to the government; fifth, it tends to displace and disorganize a currency system safe, stable and particularly adapted to the needs of our commerce, and sixth, it opens the door to that incalculable mischief, the free coinage of silver."

R. E. PRESTON,
Ex-Director United States Mint.

WHAT BECOMES OF THE CENTS?

There were coined last year at the United States Mints 66,838,700 bronze cents. The number was almost large enough to supply every inhabitant with one of these coins. The mints turned out more cents last year than ever before, but they have not been inactive in preceding years. Their output in 1895 was thirty-eight millions, in 1896 thirty-nine millions, in 1897 fifty millions, and in 1898 forty-nine millions. The cents which are in circulation seldom are much worn. They disappear before they have had time to get rubbed smooth as nickels and silver coins do. What becomes of the cents is as much a mystery as what becomes of the pins. Millions of these small coins are minted yearly, and yet there is a steady demand for more.

WHAT FINANCIAL PROBLEMS ARE SETTLED?

The Georgia Bankers' Association acts generously in coming to this place to hold its tenth annual convention. You break state bonds to meet on a national reservation to show how broad your views are and how wide your interests, and that you can have a good time away from home. You extend hospitable welcome to bankers from North Carolina, Maryland and Virginia, and prove that money-lenders are not all Shylocks and that warm hearts may go with cool heads. Your invitation to me was addressed to the Treasurer of the United States, but was marked personal. That signified that you give me the privilege of free speech and of personal discourse with you. Let me make the most of the liberty which you graciously extend, and talk to you unfettered by official restraints.

Are any problems in our financial system settled? The question covers no remote period, but only the immediate present, at most our own generation. We are not to deal with academic discussions, with the projects of theorists. We ask simply whether prudent financiers, thoughtful business men, sturdy statesmen, feel any solid ground under their feet, or is the nation in all that concerns its currency and its financial system, struggling amid bogs and quicksands without one base of granite or any stable rock?

Our age challenges everything, is prolific of schemes in every direction, in finance as in other fields. Leaders of a great party insist anew that the government shall issue all currency, and refuse to banks the privilege of putting out notes at all. An organized movement aims to substitute for all government paper the notes of banks without security other than general assets. Urgency is asserted for the cancellation of the greenbacks. Less is heard just now of the demand for the free coinage of silver, but there are proposals in several forms for redeeming the standard silver dollars in gold. The central bank of the United States, it has been believed, was stricken to death by Andrew Jackson, but loud voices summon it from the grave, and bid it change its cerements for the garb of modern enterprise.

Is there, then, no spot from which the dove sent forth my bring one sprig of olive to the financial student in the ark floating upon an uncharted waste of waters?

STANDING GROUND.—We surely need something to tie to, some stable point like that sought by Archimedes. We ask assurance that somewhere the foundation is sound, that at least a part of the structure is fit for use. Else we must begin at the bottom, and rebuild every layer and every section. Those who have given most care and study to our financial problems are not radical iconoclasts. The committees in Congress charged with coinage and the currency, and the laborious and suggestive monetary conference, do not seek to sweep away our entire monetary system by the besom of annihilation. They do not seek to destroy; their aim is to improve, to advance on conservative paths. Let us find out what elements are living, beneficent, enduring in our financial structure.

BANK OF THE UNITED STATES.—For two periods of twenty years each, at the start under the Constitution, with a gap between from 1811 to 1816, the Bank of the United States was the Parthenon of the Acropolis of our finances. Around it party warfare was waged for two decades. A renewal of charter was refused in 1832, and it ceased to exist as a national institution March 3, 1836. By the political saturnalia of 1840, the champions of the bank became masters of the new administration and of both houses of Congress. Secretary Ewing made haste to present to Congress in extra session, a bill for a new charter. The death of the first President Harrison and the accession of Vice-President Tyler to the chief magistracy changed the whole situation.

Congress adopted a bank charter, but Mr. Tyler vetoed the measure. Largely over the questions springing from it, the whig party was rent in twain. Clay stood for the bank. Webster, his great rival, President Harrison's Secretary of State, remained with the succeeding administration. He declared in a letter July 16, 1841, that in the preceding national election: "A great majority entertained the opinion that the agency of a bank was indispensable"; but in Faneuil Hall, in September, 1842, he pronounced "a Bank of the United States on the old model an obsolete idea." It never found place again on the statute books.

After half a century, some advocacy of a restoration is now heard. Against the system of national banks, that atavism in finance is hardly alarming. The proposed monopoly, with scattered branches, must meet in competition twelve thousand institutions, private, state and national, intertwined with all production and all enterprise in every part of the Union. No argument has been added in support of such a bank to those which failed two generations ago, when banks were few and currency scarce. The plea that existing institutions will not be disturbed, puts aside the essential principle of a government bank, in which part of the stock will be held by the United States, to which official prestige must attach, and from which favoritism will be inseparable. The prejudice against banks has grown less, and the local interests everywhere rally about the home vaults and the neighborhood concentrations of capital.

Recent studies do not enamor Americans of a bank like that of England for this country. We do not want what Sir Samuel Montagu has likened to an inverted pyramid with the Bank of England at the apex supporting the other banks at the upturned base. The proposal that our government shall become a partner with great capitalists in a central bank, does not meet with favor; it challenges profound distrust and arouses grave prejudice. The common sense of our people does not approve the gathering of the nation's gold, reserve of all banks and all business, under the control of one semi-private institution. A small country may be well served by what will be intolerable for a continent. Even in England warnings have not been lacking that danger lurks in the small reserve held for the whole system by the Bank of England, and in the monopoly overshadowing commerce and government. A recent discussion before the London Institute of Bankers made it clear that for the Uinted States "it would be unreasonable to expect one central institution to control, or attempt to maintain, a gold reserve which would be commensurate with the needs of the whole

country." For Americans a banking system open to all, with competition free between all its parts, and subject to national supervision, has proved practical, workable and beneficent.

THE INDEPENDENT TREASURY.—The death of Martin Van Buren's scheme of an Independent Treasury, an infant of eleven months, was the natural sequence of his defeat in 1840. His immediate successors discovered no fitting substitute, and Congress, August 6, 1846, went back to his plan. The fluctuations of war and peace, and the changes of party control in legislation and administration have produced few serious attacks and little modification of that statute. The Treasury collects and disburses the revenue at its own offices; it is custodian of its own funds, and makes its own exchanges between the subtreasuries. The arbitrary features of the system are mollified by the use of 446 depositary banks scattered through the Union. What monopoly could distribute funds, however many its branches, as these depositaries do, in every state except Mississippi and Nevada, and every territory except Arizona and Indian territory, but including Alaska, Hawaii and Porto Rico.

The criticism is not new and is sometimes loud that the Treasury locks up the revenues collected, and thus keeps moneys out of the channels of trade. The truth is that in practice during recent years often over $100,000,000 of the national surplus, and since September, 1898, only in two months less than $80,000,000, has been placed in the banks and thus made available for all business purposes. Is any one so bold as to urge that the gold reserve, the sacred corner stone of our money and our credit, should be cast upon the whirling table of trade? The banker would deem his depositor reckless who did not keep funds equal to the checks which he has drawn. Besides such obligations the available cash in the Treasury has often been less than $40,000,000, and seldom as much as $60,000,000, during the past two years.

When the surplus becomes excessive, the purchase of bonds may reduce it, and set free funds as may be desired, as within the past two months has been done to the amount of nearly $12,000,000.

No wise financier can hold that the Treasury ought to keep less in actual funds for immediate use than it now does. Wisdom cries aloud that $100,000,000 is enough for the government to let out for the hazards of trade, by deposits in banks, in what an unfriendly critic might style the blind pool of general business. Just now our revenues are in excess, and Congress has wisely reduced them. But it is better to have cash on hand for emergencies, than to be forced to borrow under stress at exorbitant rates to the strain of general business. Adversity may come, and the government should be spared the pinches of panic. It may well save something in its own strong chest for a rainy day.

Against the charge that harm is caused by the Treasury in locking up funds, is the constant tendency in this country to a lower rate of interest. The published records testify that in the New York money market the price for prime commercial paper touched 6 per cent in only five weeks in 1900, and generally ranged below 4 per cent, while the call rates were 6 in two weeks, 6½ in one week, and 7 in one, rating for months together below 2 per cent. In 1901, thus far, the

price of prime commercial paper has in only one week been as high as 5½, one other week 5, and often at 4 and below. Except in the Northern Pacific flurry, call money has reached 6 per cent only in four weeks, with frequent quotations at 2 and 3 per cent. For permanent investments leading officers of great financial institutions are given as authority for estimates that more than 3½ per cent can not be realized, and a gradual fall rather than an advance is to be expected. Unless in Amsterdam and possibly in Paris, money is not as cheap anywhere as in this country. Bankers and investors will not want public funds to be so used as to carry still lower the earnings of capital.

The Treasury ought not to be asked to follow the shuttlecock of speculation, nor the vagaries of traffic. It should protect the public funds and do no harm to the millions of our people.

Since the resumption of specie payments, the Treasury record is not excelled by that of any central bank in Europe, not by the Bank of England. If improvement is proposed, it does not involve the destruction of the whole structure, the razing of the foundations of our system. For our times, the existing statutes governing the Independent Treasury are not likely to be repealed, nor to be radically subverted. Financiers can rejoice in one haven, where the waters are quiet, where the storms of speculation do not enter, where a monetary Nirvana prevails.

FIAT CURRENCY.—A quarter of a century ago, the demand for fiat currency issued by the government, was vociferous and persistent. The mere stamp of the United States, it was claimed, could make anything money, and the statute could be more liberal than any cornucopia in pouring out currency good enough for anybody. In the poverty of the colonies, Continental currency was first issued against taxes adequate to meet the notes, but soon without such provision, so that all became practically worthless. To this day continental paper is presented at the Treasury for redemption, and the answer is given that the government does not pay this old debt, and the notes are simple curiosities. The United States notes, known as greenbacks and legal tenders, were a forced loan without security or date of payment, until the resumption act provided for redemption. Nor was there by clear statute any fund for that purpose before the act of March 14, 1900. Now gradually the greenbacks draw more and more near to the character of gold certificates, as the Treasury holdings of the precious metal increase. By the demands of business also other denominations of United States notes give place to those of $10.

These last were July 1, 1900, $99,922,211, out of the total of $346,381,016 of all sizes. They have now become $131,543,021. If we add those below that denomination, we reach a volume of $188,346,889, and this is growing at the rate of $4,000,000 a month, by the sheer demand of trade. The division will soon become $220,000,000 of $10s and below, with $126,000,000 above. It would be the easiest thing in the world for Congress to provide for the substitution of gold certificates for all greenbacks of $20 and above. On this basis a reserve would remain of over $100,000,000 in gold, besides that caused by the natural

delay in the exchange. Such a process would simplify our currency and remove hazard of a drain of gold for United States notes.

The currents of business are stronger than theories and clamor, and they will model statutes. Unsecured currency issued by the government is passing away. Hereafter no paper will be authorized except against the precious metal actually in the Treasury. Fiat money can be classed with the antique curios of the museums.

THE GOLD STANDARD.—The stars in their courses fought against Sisera. The material powers oppose the enemies of the gold standard. The steady inflow of the precious metal into circulation and into the Treasury, adds buttresses to the act of March 14, 1900. At the close of May last year the gross gold held by the government was $422,906,844; now it ranges about $500,000,000; it was April 24, $502,173,119, the largest sum under single control among men, and unparalleled in our own records. The growth promises soon to reach a round hundred million a year, and nothing visible threatens a decrease.

The Bank of France has heretofore paid gold to creditors as a favor on its own option. It now compels holders of checks or bills of credit to take 20 per cent in gold coin, because it reports a surfeit of yellow metal, although our Treasury has at least $60,000,000 more than the bank. The latter has, however, surpassed Russia, and now stands second in the yellow treasure.

Our people, except on the Pacific coast, do not take kindly to coin. They prefer paper, and thus, while the gold and its representatives in circulation June 1, 1900, were $822,674,829, and June 1, 1901, were $886,251,498, the increase was in coin $12,108,509, while in certificates it was $51,469,160. At the same time the gold and bullion in the country was greater by $92,000,000 at the end than at the beginning of the year.

The volume of government paper has been practically unchanged in the same period. The actual coin in circulation on the first day of the current month, $630,733,039, is equal to nearly 80 per cent of the government paper outstanding. Thus our currency grows stronger and stronger, and from this Gibraltar it is not likely that we shall ever be driven.

SILVER DOLLARS AND SUBSIDIARY COIN.—The effort to put out silver dollars and to maintain them in circulation has since the passage of the Bland law, in 1878, been skillful and energetic. The government pays for the transportation of such coin to its destination, however remote, as it does not for paper money. In the autumn of each year a maximum is reached from which there is a recession by midsummer. The highest number of standard dollars in circulation at the end of any month was 76,187,326 at the close of last December. This fell to 69,807,073 by June 1. The paper currency of $1 was at the same date 63,702,612. It thus appears that the country absorbs from $130,000,000 to $140,000,000 in the denomination of one dollar, and chooses paper for four-sevenths of the amount.

At the same time the volume of subsidiary silver afloat steadily increases. It has reached over $80,000,000, while the Treasury holds nearly $11,000,000. Congress in the act of March 14, 1900, raised the limit of subsidiary coinage to

$100,000,000. Conservative experts estimated that all needs for five years at least would thus be covered. The probabilities now are that the limit will be covered within another year, and Congress will doubtless remove the restriction. While standard dollars are not popular, fractions of them, if new and bright, are called for in all channels of trade. Calculations have been put out that our people can absorb $4 per capita in subsidiary coin, or an addition of $200,000,000 to the present amount.

We can thus measure just how much and in what form, actual silver can be put into circulation. Certificates now stand against $435,928,000 and Treasury notes against $49,784,000. Beyond these amounts, say $486,000,000, it does not seem practicable to extend the use directly or by tokens, except in the smaller coins. Actual silver in both forms does not vary much from eight per cent of our government currency.

Obviously with us gold shall increase and silver shall decrease, making our money stronger and less liable to assault from any quarter.

COMING PROBLEMS.—We shall err if we assume that there are no problems before us in the financial field. Men are not lacking ability to deal with them, however grave they may be. The act of March 14, 1900, is the proof that Congress by its members and its counselors can meet any emergency. As in earlier and more trying times in our finances, Greatheart has overcome every Giant Grim. Possibly the new tasks will be dwarfs in comparison with those which have gone before, and Jack the Giant Killer will find them easy to defeat. But it is never wise to under-rate the difficulties confronting us.

In the last Congress, two lines of discussion were drawn. One related to the treatment of the standard dollar. Mr. Hill of Connecticut proposed that it should gradually give way to subsidiary coin, while Mr. Overstreet of Indiana submitted a project for its redemption in gold. The other line of discussion treated of a form of national-bank notes without the pledge of government bonds. A bill to this end was introduced by Mr. Lovering of Massachusetts. We shall hear much on this matter. The arguments on both sides are incisive and forcible. The plea is urged that banking is the business of dealing in credits, and that the least possible restrictions should be enforced upon the credit-tokens of banks. Further, that the deposit of bonds adds to the cost of bank notes, which could be more cheaply issued against assets, and that statistics prove that with these a small tax would be a safeguard against loss. Finally, that bank currency should respond to neighborhood demands, or to a general emergency, and be put out as needed, to return when the service is rendered. The other side argues that banking is not merely dealing in credit, but is in the last analysis dealing in money, and that peril lies in cheapening the issue of notes and in opening the door to unlimited issue. It is sharply insisted that notes based on general assets are fiat paper of banks, less tolerable than fiat paper of the government. Urgent protest is presented that no addition to the volume of circulation is called for beyond the large inflow of gold, and that now in progress, based on the public bonds.

GROWTH OF NATIONAL BANKS.—The growth of national banks under recent legislation, commands consideration. Since March 14, 1900, 587 of

such institutions have been organized, of which 410 have capital less than $50,000 and 177 more than that sum. Their authorized capital is $29,782,000. In the circulation of all national banks in this period there has been an increase of $106,947,810. It is now $351,391,979 against cash and bonds. During the past month an increase in bonds deposited has been made of $1,854,900, and the stream does not stop in its flow. The figures are noteworthy and instructive.

Congress can be trusted to weigh these matters with prudence, and to enact a wise policy before the volume of government securities shall become too small for all the uses of the banks. Jefferson pronounced the best government that which governs least. While that axiom may not be accepted in full, surely too much legislation is an evil, and the disturbance of healthful conditions for the mere sake of change can not be approved by sagacious statesmen or thoughtful citizens.

THINGS ESTABLISHED.—Some things are established in our financial system. There may be great banks with capital larger than we yet know, but the government shall not be a stockholder in them. National banks shall endure, but they shall be many in all parts of the Union, with entire freedom to organize, and not a dangerous monopoly. The Treasury shall manage public receipts and disbursements and keep its own funds aloof from speculation or trade, but any excess of surplus shall be deposited in banks. Government paper shall form a large share of our circulation, but it shall be more and more the direct representative of so much precious metal, and there shall be no fiat money. Danger of harmful contraction is not above the horizon, and the inflation created by the inflow of gold, while vast and continuous, is as sound as money can possibly be.

We stand on firm ground therefore. Revolutionary laws are born of discontent and distress. Our material prosperity is the guarantee of prudent legislation. Long the foremost country in agriculture, we have become master also in manufactures. With a diversified and productive industry never equaled among men on so wide a scale, we have climbed where our exports, nearly $1,500,000,000 in the current year, exceed those of the rival whose chief occupation is commerce. On these foundations we are to build greater the national wealth and the national currency. The past justifies our faith in the future. Our errors should warn us and make us wise. Our successes can not excuse vainglory. Fortifying on the field we have won, we shall not imperil what we have gained, while we make every effort for further security, progress and amelioration.

—Ellis H. Roberts before the Georgia Bankers' Association, in session at Old Point Comfort, Va., June 4, 1901.

UNFAVORABLE JAPANESE BALANCE OF TRADE.

Japan is suffering from a want of capital as represented by money needed for commercial and industrial undertakings. The large indemnity paid by China as the result of the Chino-Japanese war has not been altogether a blessing. The effect of so great an addition to Japan's money resources by the payment of this indemnity was, according to reports from that country, to induce extravagant methods of living. This tendency has brought about a balance of trade unfavorable to the Island Empire. The financial conditions there are discouraging to bankers, statesmen and business men. The situation, as analyzed by the shrewdest financiers and the wisest statesmen, dicloses that the indemnity, together with heavy national loans, led to the exploiting of many public and private undertakings which caused money to be unusually plentiful among the laboring classes. Hence the extravagant methods of living which are assigned as a potent factor in the large increase of imports. This large increase in imports was accompanied by a falling off in exports during 1900, occasioned by the interruption of the Chinese trade and the decreased demand for silk and habutai in America and Europe, so that last year the relation of exports to imports stood in the ratio of five to six, and 50,000,000 yen ($24,900,000) passed out of the country to settle Japan's balance of trade.

This large outflow of specie led the Bank of Japan to raise its rate of interest, produced a glut of merchandise among the importers, and caused a pronounced depreciation of stocks, bonds and securities. The scarcity of money for commercial and industrial purposes is all the more keenly felt because of the steady rise in price of all living expenses, which have increased during the last few years over 75 per cent.

Foreign capital declines to enter the Japanese market, although tempted by flattering rates of interest. The government's recent effort to float a foreign loan has not proven a success, while school and municipal bonds, based upon safe security, are rendered undesirable to foreigners because of the faulty regulations and conditions attending their issue.

Both foreign and native banks decline loans on personal credit, and at the close of 1899 the total paid-up capital of the banks of the Empire, exclusive of the Bank of Japan, was $113,000,000, while at the same time they were carrying loans based on concrete security to the amount of $125,250,000, distributed as follows: Lands and houses, $50,500,000; goods, $51,250,000; public bonds, $23,500,000. From this, it will be seen that the banks have tied up in concrete investments a larger sum than their total paid-up capital, and Minister Watanabe observes that this fact is largely responsible for the present embarrassment felt in business circles.

The president of the Bank of Japan, at the last annual meeting of the shareholders, said:

Throughout the year under review (1900), the specie reserve of the bank steadily dwindled month after month, the excess of imports over exports and a

financial panic in Shanghai, owing to the Boxer trouble, all contributing to bring about this regrettable result. The depletion of specie and the increased demand for money occasioned by the Chinese trouble necessitated the bank's issuing notes beyond the prescribed limits in June and the succeeding months.

The closeness of the money market, combined with the dullness of trade and violent fluctuations of prices, is causing much alarm among merchants, manufacturers and bankers, and more failures are imminent. The market last year was sluggish, but this year it is at a dead standstill. In Osaka all kinds of industry testify to their unhappy condition in the thinned columns of smoke rising from the factory chimneys. Every sort of textile goods and foreign ironware has had a poor sale. Dealers in silks and cotton goods declare that they have never experienced such a miserable time during the past twenty years. The fact that the price of rice is low, notwithstanding the fact that the crop of last year was not so good as was estimated at first, made farmers store their rice and consequently diminished their purchasing power, so that depression is also felt in the provinces.

ENGLAND'S ADVERSE TRADE BALANCE.

Financial statements continue to show an unfavorable trade balance for England and a still further increase in her indebtedness to foreign nations. The value of imports in April is given as £46,393,000, against £42,682,000 in 1900, an increase of £3,711,000, or 8.66 per cent, and the exports amounted only to £21,987,000, against £22,645,000 in April of the preceding year, a decline of £658,000, or 2.91 per cent. There being one less business day in that month this year compared with last, the increase in imports has been really smaller than it seems; but the actual shrinkage in European exports has been much greater than the figures indicate. Allowing for the day's difference above indicated, the actual increase in imports was about £2,000,000, or nearly 5 per cent, while the shrinkage in exports was over £1,500,000, or about 7 per cent. Allowing for an expansion of £425,000 in the re-exports of foreign and colonial produce, the growth in the adverse trade balance is exceedingly large. The increase in imports for the first four months of the year now amounts to the large sum of £8,625,000, or over 5 per cent. The re-exports have slightly diminished, while the expansion in the new imports has been £8,705,000, or nearly 6 per cent. Exports have declined by £1,966,000, or about 2 per cent. The result gives an excess of imports over exports for the four months of £63,197,000, against £52,526,000 in the corresponding period of the preceding year, an increase of £10,671,000, or over 20 per cent. Nearly the whole of this increase for the quarter is due to increased purchases from the United States. The importations from this source in 1900 for the four months mentioned were valued at £33,425,000, and in 1901 for the same period they advanced to £40,075,000, being an increase of £6,650,000.

MEXICAN FINANCIAL LEGISLATION.

By direction of President Diaz of Mexico, a proposed amendment of the constitution of that republic restricting the power of the states to borrow money has been transmitted to the Mexican Congress for its approval. It provides as follows:

"The states shall not in any case issue bonds of public indebtedness payable in foreign money or outside of the national territory; contract loans directly or indirectly with foreign governments, or enter into obligations in favor of foreign corporations or private parties, when for such cause documents payable to bearer or transferable by indorsement must be issued."

It is not the object of the new legislation to amend the constitution in the sense of preventing the states from carrying into effect any kind of financial combination in the use of their individual credit. The effect of the passage of the bill will be to prohibit the states from procuring funds by seeking foreign capital in such form that difficulties of an international character might arise and prejudice the public securities of the Federation. It is the consensus of opinion, says the United States chargé de affaires at the City of Mexico that the proposed amendment will be passed by the Congress and be ratified by the states.

The paper submitted by the Minister of Finance in support of the measure is of such an interesting character that it is presented, in part, here:

"One of the advantages resulting from the financial management of the Federal Government during the later years is credit acquired by the republic, thanks to which the value of the national bonds has reached a high and firm basis and presents the development of industrial, mercantile, agricultural, and mining enterprises in a favorable aspect, for the reason that the confidence inspired by the Federal Treasury is extended to and reflected upon all the elements of wealth of the country, and constitutes a powerful factor of prosperity and expansion for them. These considerations indicate the necessity and impose upon us the duty to preserve intact, for the good of the general interest of the country, the credit acquired at the cost of incessant labor and repeated proofs of honesty and solvency, without forgetting that this confidence, of estimable value, is so delicate and so exquisitely sensitive that the occurrence of unfavorable circumstance, although apparently futile and insignificant, might be sufficient to weaken it, and perhaps destroy it forever. * * * Experience shows that in the judgment of the masses who come, with their savings, to subscribe to public loans, there is no distinction between the credit of the general government of a country formed by different political units or municipalities which enjoy a certain independence, and the special and determined credit of each, but they confound them and hold the national body as the debtor, believing perhaps that the latter guarantees all public debts, even those purely local. The history of various nations gives many examples of the influence which the vicissitudes of the units which compose a country, and which possess absolute or relative autonomy in matters of finance, exercise over the credit of the Federal or Central Governments. Such teachings would be sufficient, whatever the basis of the solidarity which inexorably establishes opinion might be, to explain the influences which local loans have upon the Federal Treasury, and even upon the economic equilibrium of the whole country; but, in addition, there are, in the same sense, other considerations connected with

international policy upon which it would be vain to expatiate, and which are no less strong than those which I have set forth. * * * The supreme object of the Federation is to preserve the national unity and to protect the common interests of the units which form it in such manner that they shall not exercise sovereignty in matters in which the general interest should be superior to the particular interest of each, and it so happens not only when treating of matters of interest to the United Mexican States as a person in international law, but of questions of mere interior regime which affect the general welfare. * * * It is indubitable that the rise or fall of our bonds, and the facility or difficulty which the Government of the Federation might find in procuring funds, through the confidence which it inspires, have, with the fortune and the future of the national unity, as intimate a connection as the services which I have enumerated, and as the other attributes reserved by the constitution for the Federal powers. * * * The States have no legal personality beyond the national territory, and should not, therefore, celebrate contracts of which the responsibility would not rest upon themselves, but on the Government of the Union; but when such operations on their part will not prejudice the interests of the Federation nor oblige their Government to defend them, or, perhaps, to repel aggressions, they retain their liberty of action to procure such funds as they may need on their own credit."

PER CAPITA CIRCULATION, $28.31.

The circulation statement May 1, 1901, was as follows:

	General Stock of Money in the United States.		†Held in the Treasury as Assets of the Government.		Money in Circulation.			
	April 1, 1901.	May 1, 1901.	April 1, 1901	May 1, 1901.	April 1, 1901.	May 1, 1901.	May 1, 1900	Jan. 1, 1879.
Gold Coin (including Bullion in Treasury)	$1,124,157,697	$1,129,267,647	$249,046,644	$246,767,053	$ 626,824,954	$ 629,240,795	$ 616,535,746	$ 96,262,850
*Gold Certificates					248,286,099	233,259,799	197,527,409	21,189,280
Standard Silver Dollars	512,536,160	514,849,446	13,029,880	15,429,379	72,299,960	68,846,545	68,333,834	5,790,721
*Silver Certificates					427,206,320	430,573,522	407,193,810	413,360
Subsidiary Silver	89,869,906	90,082,284	9,016,799	9,829,207	80,853,107	80,253,077	75,000,817	67,982,601
Treasury Notes of 1890	53,881,000	51,880,000	152,768	84,903	53,728,232	51,795,097	81,791,059	
United States Notes	346,681,016	346,681,016	9,791,535	9,070,898	336,889,481	337,610,118	326,832,448	277,098,511
*Currency Certificates, Act of June 8, 1872							7,260,000	33,190,000
National Bank Notes	350,101,406	350,764,257	8,945,979	7,038,975	341,155,427	343,725,282	280,050,340	314,339,398
Total	$2,477,227,185	$2,483,524,650	$289,983,605	$288,220,415	$2,187,243,580	$2,195,304,235	$2,060,525,463	$816,266,721

Population of the United States May 1, 1901, estimated at 77,536,000; circulation per capita, $28.31.

*For redemption of outstanding certificates an exact equivalent in amount of the appropriate kinds of money is held in the Treasury, and is not included in the account of money held as assets of the Government.

†This statement of money held in the Treasury as assets of the Government does not include deposits of public money in National Bank Depositaries to the credit of the Treasurer of the United States, and amounting to $91,809,593.64.

For a full statement of assets see Public Debt Statement.

TRADE OPENINGS IN WEST INDIES.

In view of the probability of an early cessation of hostilities in the Philippines, of a peaceful solution of the Cuban problem and with political conditions practically settled in Porto Rico and Hawaii it is of interest to American capital to take a cursory glance at the trade openings afforded by these islands. The trade with the Philippines, Cuba and Porto Rico was practically closed to the United States while they were under the Spanish regime, because of the prohibitive tariffs enforced. With the new conditions that are to prevail it is not amiss to say that if this country will show a spirit of reciprocity most of the commerce of those islands will tend towards the United States and in return a good market for American products will be afforded.

In the Philippines a civil commission has been established, the members of which are keenly alive to the importance of closer commercial relations with the United States and are bending every effort to secure them. A revision of the existing tariff laws is being made in order to encourage commerce with America. Cuba's tariffs are also being revised to take the place of the present ones, which expire on June 15th, unless by that time an independent government has been organized by the Cubans. On such favorable tariffs depends the trade.

The export trade of the United States to these islands has increased considerable in the last year excepting to Cuba, whose trade is tending to England and Germany rather than to this country. The latest figures of the Treasury Bureau of Statistics show that the exports from the United States to Porto Rico in the eight months ending with February, 1901, were $4,295,953, against $2,219,721 in the corresponding months of the preceding fiscal year, $1,326,663 in the corresponding period ending with February, 1899, and $1,200,067 in the corresponding period ending with February, 1898. To the Philippines our exports in the eight months ending with February, 1901, were $2,767,881, against $1,701,403 in the corresponding period of the preceding fiscal year, $117,021 in the same period of the fiscal year 1899 and $69,235 in the same period ending with February, 1898. To Cuba our exports for the eight months ending with February of the present year were $17,326,752, against $17,172,472 in the corresponding period of the preceding year, $10,142,949 in the eight months ending with February, 1899, and $7,689,323 in the same period ending with February, 1898. To the Hawaiian Islands the exports cannot be measured for the present fiscal year, but there is every reason to believe that they are increasing as are those to Porto Rico and the Philippines. In the eight months ending with February, 1900, they increased 50 per cent over the corresponding period of the preceding fiscal year, and now that commerce between the islands and the United States is absolutely unrestricted it is not unreasonable to assume that the figures have materially increased. The total exports to Cuba, Porto Rico and the Philippines in the eight months ending with February, 1901, amounted to $24,300,586, against $21,093,596 in the corresponding period of the fiscal year 1900, $11,586,633 for a like period in 1899 and $8,958,625 for a like period in the fiscal year 1898.

Could the figures of our exports to Hawaii in the present fiscal year be included it is probable that the total exports from the United States to the four islands or groups of islands would amount to $36,000,000 in the eight months under consideration, against $30,000,000 in the corresponding months of the fiscal year 1900, $17,000,000 for the same period of 1899, $13,000,000 for the corresponding period of 1898 and $10,000,000 for the same period of the fiscal year 1896. Thus the exports to these islands have trebled since February, 1898, have doubled since 1899 and have increased 25 per cent in the past year, though to Cuba there has been in the past year no material increase.

The latest report of the Insular Bureau of the War Department, which is in charge of the Cuban statistics, covers the nine months ending with September, 1900. In that period Cuba's imports were $53,108,702, and of that sum $24,-525,659, or 46 per cent came from the United States and $21,559,239 from Europe, while in the corresponding months of the preceding year Cuba's total imports were $54,636,747, of which $28,094,030, or 51 per cent, came from the United States and $19,481,660 from Europe.

The following table shows the exports from the United States to Cuba, Porto Rico and the Philippine Islands in the eight months ending with February in each year from 1896 to 1901:

Eight months ending February—	—Exports form the United States to— Cuba. Dollars.	Porto Rico. Dollars.	Philippines. Dollars.
1896	5,423,189	1,454,417	82,838
1897	5,494,777	1,309,297	89,011
1898	7,689,323	1,200,067	69,235
1899	10,142,949	1,326,663	117,021
1900	17,172,472	2,219,721	1,701,403
1901	17,236,752	4,295,953	2,767,881

American capital, however, is not only going to be utilized for the purpose of increasing our exports, but will be expended in developing the islands. Establishing better communication between the various parts of the island, making many public improvements, tilling the soil with modern implements, working the mines and starting lumber mills are a few directions where large amounts of capital can be absorbed.

The soil of all these islands is exceedingly fertile and well adapted for agricultural pursuits. At present the large plantations in the Philippines are being tilled with the most ancient and crude implements, and yield only a small portion of what they are capable of yielding. Then, too, the modes of transportation are of the poorest, and with better facilities in this direction larger areas will be cultivated and better crops will result. Now, in numerous instances, the sugar cane grown in the Philippines is ground between stone rollers, and the facilities for production throughout the island are not much better. In the valleys of Luzon and Mindeneo the soil is very rich, but there is a very pressing need for better transportation facilities to the water, and for this reason large tracts of land go uncultivated. The report of the Taft Commission says that this particular field offers very attractive openings to men of small means. The Spaniards seem to have always limited their plans for railroad building to the island of Luzon,

which is the richest in the whole group, although not as extensive as some of the others. Large crops of tobacco are now being raised in these provinces, and when railroads are built this industry will be greatly enhanced. And there is no reason why in a short period railroads should extend much farther to the interior, as they can be built very inexpensively, and, because of the large crops that can be raised, pay handsomely from the beginning. This field has already been taken hold of to an extent and numerous small lines are being built. In fact, an elaborate system is being contemplated, and when political conditions are settled a fairly good system will soon be in operation throughout the fertile portions of the island. Electric railroads are also in process of construction. An American syndicate has been looking into the prospects of an electric line to connect many of the seaboard towns, and this project will probably be consummated if prospects for profits are as good as reports indicate.

Public improvements of considerable magnitude are being contemplated and the public treasury has already available several millions of dollars for such work. Appropriations have been passed for building bridges, roads and harbor improvements, for which bids have been called. This is undoubtedly only an initial step, and it is of considerable importance that Americans get these first contracts.

There are also great forests of valuable wood, and sawmills are already springing up. There were a few in operation during the Spanish reign, but most of them were equipped with poor machinery, were small and situated in only the most accessible parts of the land. All the machinery, practically, is old and crude and should be replaced, and there is no doubt that it will be when things are settled, for many of the natives are aggressive and quick to learn and acquire new ideas, and will buy modern machinery. A general market will be established for engines, wagons, hardware, steel rails, and practically all supplies for construction will have to be purchased outside.

This demand will of course lead to a demand for more regular communication with the island, and a good sign that the United States is to take an interest in this trade is found in the fact that already the Great Northern has given orders for the construction of immense freighters, which will form a continuous line of transportation from New York to the Orient.

In Cuba American capital is already heavily invested, and if the United States Government will inaugurate a free-trade policy or a very low tariff on all imports from the island no doubt most of the trade will tend towards this country.

The tobacco and sugar industries are the most important, and America ought to consume a good portion of what can be raised, and in return send modern machinery and also become factors in public improvements in the island.

The Cuban field does not, of course, offer the opportunities extended by the Philippines, as they are generally a more educated class of natives and have more modern ideas. Still, the machinery and agricultural implements would necessarily have to be purchased to run the plantations in such a manner as to yield the greatest results.

There must also be great improvements in the railroad systems. This work is progressing very rapidly at the present time, although American capital has been held back because of the unsettled conditions and the evident inability of the Cubans to form a stable government. A company has, however, been organized and is constructing some four hundred miles of railroad from Santiago to Santa Clara. This is only just a beginning, and before long most of the cities of note will be connected with the seaboard and other cities by rail.

The feeling of hostility that has been shown by some of the Cubans is not generally felt by the majority of intelligent people. In fact, there is a very friendly feeling toward us by the superior type of Cuban and also by the majority of the Spaniards.

It may not be amiss to say that if the United States would offer Cuba favorable trade relations with this country and afford a cheap outlet for its productions it would go a great way towards getting the Cuban leaders to accede to the demands of the United States, which they will have to accept before the United States withdraws its protectorate.

SPECIAL RESERVE IN INDIAN COINAGE.

The government of India has decided to follow the proposal of the Indian currency committee of 1898 to the effect that the profit on the coinage of rupees should be kept in gold as a special reserve, entirely apart from the paper currency reserve or the ordinary treasury balances. Most, if not all, governments make a profit out of the mintage of subsidiary coins, because such coins are legal tender only for small amounts. It has never been thought advisable, however, for any government to make large profits out of the coinage of its standard coins. The inexpediency of the Indian government drawing profit from the mintage of rupees was pointed out by the Bengal Chamber of Commerce some time ago, partly upon the ground that the paper currency department ought to be strengthened against contingencies which might arise in future. As the decision of the government will not go into force until about the 1st of April, the government will probably benefit by the profits derived from the mintage of rupees during the past year. This must amount to a considerable sum, running into the millions, but on account of the large expenditures occasioned by the recent famine, these profits will have a tendency to relieve in some degree the loss occasioned by those expenditures.

STABILITY OF UNITED STATES SECURITIES.

The superb strength and stability of the United States, as contrasted with that of other countries, are demonstrated by the prices at which the Government securities are quoted in the markets. Below is a picture which scarcely needs illumination. At a glance it may be seen that the public securities of this country are held in far greater estimation than those of any other nation. The new 2 per cent consols are quoted above 106, while British bonds are all below par. In a commendable effort to keep the Treasury surplus within bounds, the Secretary of the Treasury has entered the market as a purchaser. His efforts have thus far resulted in a reduction of the interest-bearing debt by some six or seven million dollars. The price he has paid has been regulated by the price which the private investor in the new 2 per cent consols has been willing to pay in order that he secure an investment return of 1.726 per cent. The new 2's at 106¼ yield such return. In order to secure to the Government substantially similar terms, Secretary Gage has paid for the 4's of 1907 a price which, although increasing a little from day to day, in order to include accrued interest, is substantially equivalent to 113.50. The fact that the Government of the United States is redeeming its own bonds by purchase in the open market, at a price 13½ points above par, is also strikingly significant of our financial strength.

The following are the quotations recently prevailing for the Government securities of various countries:

Great Britain—	
National war loan, 2¾ per cent	97¼
Exchequer 3 per cent bonds, red. 1903	98¼
Exchequer 3 per cent bonds, red. 1905	98
India, 2½ per cent, 1926	87
Consols, 2¾ per cent until 1903, red. then at 2½ per cent, 1923	96
Argentine, 5 per cent, 1886-7	95½
Chilian, 4½ per cent, 1895	82
French, 3 per cent	102
German Imperial, 3 per cent	88½
Japanese, 4 per cent, sterling	79
Russian, Ser. II., 4 per cent	102
Spanish, 4 per cent, sealed	72½
United States—	
2 per cents of 1930	106¼
3 per cents of 1908	111½
4 per cents of 1907	113½
4 per cents of 1925	140
5 per cents of 1904	111½

PARIS SAVINGS BANK OPERATIONS.

The operations of the Paris Savings Bank for 1900 show that the deposits amounted to $7,866,920, and reimbursements to $8,528,650. The sum to the credit of depositors at the end of the year was $26,418,985, representing 647,770 accounts. Compared with the year 1899, the operations show a decrease of $405,000 in the amount and 3,416 in the number of depositors.

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CANADIAN BANKING SYSTEM.

In financial discussions a great deal is heard of the currency system of Canada. No better description of this currency and banking system can be given than that found in an encyclopedia article on "Canadian Financial History," written by the Hon. George E. Foster, ex-Minister of Finance. Upon this branch of Canada's financial system Mr. Foster writes as follows: "No review of the financial history of Canada would be complete without a reference to its admirable banking system. This has been the result of experience, operating on the peculiar conditions of the country and is on the whole a combination of conservative methods joined to expansive facility which commands the confidence and approval of all classes of the people. The Banking Act is subject to revision every ten years, at which period bank charters expire, and this decennial period is chosen for revising and strengthening what experience has shown to be necessary either in eliminating faults or in adding necessary new features. The system is a combination of the corporation and the government.

"All bills from $1 to $4, inclusive, are issued by the government, as are also bills of a larger denomination for deposit and legal tender purposes. The amount to be issued by the government is set by Act of Parliament, and at present is confined to a maximum of $20,000,000, against which the government must hold a reserve in specie and guaranteed debentures of 25 per cent (of which no less than 15 per cent must be in specie), and a guarantee in Dominion debentures of 75 per cent. More than $20,000,000 may be issued, but for every dollar of the excess gold must be held in reserve for guarantee. The issue is not put in circulation by the government directly, but through the banks, which in the first place require the smaller denominations for circulation, and which by the Bank Act are obliged to hold a certain amount (not less than 40 per cent) of legal tender in Dominion notes. Assistant receivers-general are appointed in six of the principal cities through whose offices the distribution of the specie and small notes, and the recollection of the latter when used up are effected.

"All notes of $5 and upwards (multiples of five) in circulation, are issued by the banks which are chartered under the act. The conditions of the issue of bank charters are strict and pretty severe—the circulation of each bank is restricted to the amount of its unimpaired paid-up capital; a system of monthly reports and government inspection is imposed; and the monthly reports are published in the Official Gazette for the information of the public; while a rigid system of penalties, grading from a slight fine to cancellation of charter, is imposed for infraction of the law.

"Arrangements are made by which the notes of every bank are taken or redeemable at par in any part of the Dominion, so that there is no discount on any bank's notes. A system of virtual insurance is provided by which the banks pay into a government fund 5 per cent of the value of their average yearly circulation as 'a bank circulation redemption fund,' and this is to be used at any time to insure that notes of a failed bank shall be redeemed at par to their holder. Notes of banks in liquidation thus bear interest till redeemed. These features were introduced into the act in 1891, and have proved most satisfactory in their operation.

"No limit of specie reserve is set arbitrarily to be held by each bank, though it may be said that the banks themselves, by virtue of their strong conservative management, their independence, and the

advisory supervision of the Banker's Association, tend to secure a safe minimum of specie reserve. No tax is paid by bankers on the bank issue.

"All banks have the double liability of their shareholders in addition to all assets as a security to note holders. These liberal provisions enable the banks to increase their circulation when the needs of commerce require it, and to decrease it as their needs become less exacting, and it is this elasticity which renders the system so well adapted to the trade of the country as it expands and contracts with the seasons."

The banks of Canada, with their branches, are as follows:

Banks.	No. of Branches.
St. Hyacinthe	4
Molsons	33
St. Jean	1
British North America	21
Quebec	11
Ottawa	23
Merchants, Canada	51
Western	9
Imperial	28
Commerce	52
Hochelaga	12
Standard	18
Eastern Townships	10
Traders	22
Toronto	16
Banque Provinciale du Canada	16
Halifax Banking Company	16
Hamilton	29
Dominion	21
Montreal	46
La Banque Nationale	13
Ontario	18
Royal Bank of Canada	36
Nova Scotia	30
New Brunswick	None
Commercial of Windsor	6
Peoples of Halifax	15
Peoples of New Brunswick	None
Union of Halifax	14
St. Stephens	None
Summerside	None
Merchants, P. E. I.	2
Union of Canada	41
Exchange of Yarmouth	None
Yarmouth Bank	None
Bank of British Columbia	8
Total	622

On January 1, 1901, the Merchants' Bank of Halifax changed its name to the Royal Bank of Canada.

Two banks, namely, La Banque du Peuple and Banque Ville Marie, both having head offices in Montreal, are in liquidation.

The Canadian system of banking is that of head offices with branches. There are thirty-six banks in the Dominion, with 622 branches. The latter are scattered throughout the country from Halifax to the Klondike, so that practically every commercial community of any considerable size has banking facilities. The following table gives the monthly average paid-up capital, assets, liabilities and other particulars of the various banks, according to the returns made to the government. The figures are those of every tenth year:

	1869.	1879.
Paid-up capital	$30,782,637	$ 62,737,276
Notes in circulation	9,539,511	19,486,103
Deposits	40,028,090	73,151,425
Discounts to people	56,433,953	113,485,108
Liabilities	50,940,226	96,760,113
Assets	86,283,693	173,548,490
	1889.	**1899.**
Paid-up capital	$60,229,752	$63,726,399
Notes in circulation	32,207,144	41,513,139
Deposits	134,650,732	266,504,528
Discounts to people	149,958,980	251,467,076
Liabilities	173,029,602	318,624,033
Assets	253,789,803	412,504,768

The reserve fund held by the banks during 1899 averaged per month the sum of $28,958,989.

Clearing houses were established in Halifax in 1887; in Montreal in 1889; in Toronto in 1891; in Hamilton in 1891; in Winnipeg in 1893; in St. John in 1896; in Vancouver and Victoria, British Columbia, in 1898.

The transactions in 1899 were as follows:

Montreal	$ 794,109,924
Halifax	70,600,705
Toronto	504,569,918
Hamilton	40,298,084
Winnipeg	107,786,798
St. John	32,628,723
Victoria	33,506,489
Vancouver	42,179,553
Total	$1,625,680,194

The Post Office Act, which provides for the establishment of post office savings banks in Canada, was passed on the 20th of December, 1867, and was limited in operation, as regards the savings banks, to the provinces of Ontario and Quebec.

Under its provisions a deposit must not be less than $1, and by order in Council, 7th of February, 1891, must not exceed $1,000 in any one year; neither must the total amount on deposit exceed $3,000. On the first of September, 1885, the system was extended to the provinces of Nova Scotia and New Brunswick, and the offices are now distributed in the several provinces as follows: Ontario, 481; Quebec, 146; Nova Scotia, 56; New Brunswick, 43; Manitoba, 36; British Columbia, 41; Prince Edward Island, 9; and the Territories, 26, making a total of 838.

Government savings banks, under the management of the Finance Department, have been established in the maritime provinces and in Manitoba and British Columbia. In these, deposits are allowed to the extent of $1,000. The number of offices under this system is 25, viz., 16 in Nova Scotia, 5 in New Brunswick, 1 in Prince Edward Island, 1 in Ontario, 1 in Manitoba, and 1 in British Columbia. On the 30th of June, 1899, there were 49,320 depositors, with $15,470,110 on deposit. Arrangements are made for the transfer of the Government savings banks in each province to the postoffice department, as the position of superintendent at each place becomes vacant.

Savings Bank deposits in 1899 were as follows:

Postoffice Savings Banks.....	$34,771,605
Other Government Savings Banks	15,470,101
Special Savings Banks.....	15,893,567
	$66,135,282

This gives an average savings deposit of $12.45 per head of the entire population.

In the Postoffice Savings Banks there were in 1899, 142,141 depositors; in the Government Savings Banks there were 49,320 depositors.

A constitutional amendment has been approved by the California legislature and is to be submitted to the electors at the next election, which would substitute a State Commission for the Railroad Commission, the Bank Commission and the Insurance Commission. The new body would fix telegraph and telephone rates, as also rates on gas, water and electricity; would supervise railroad and sleeping-car companies, banks and insurance companies, and in general would control all quasi-public institutions and all public utilities.

AN AMERICAN VIEW OF THE BRITISH INDUSTRIAL SITUATION.

If Great Britain had the courage to confess that the economic policy she embarked upon is a failure and to stare the situation squarely in the face, many of the difficulties which now confront the British people would disappear as if by magic, says John P. Young in the June Forum. A certain class of consumers might take exception to the consequences of the economic awakening; but the industrial and political fate of the nation is by no means dependent upon their fortune or good will. Those to be considered at this juncture are the producers. If affairs are so managed that they may be permitted to continue their useful work, those who live by trade, and their dependents, cannot fail to prosper. But if Great Britain persists in exposing herself to the assaults of commercial rivalry she must go under. If she elects to defend herself she will solve a difficult problem with comparative ease. By affording the manufacturing and agricultural interests a reasonable degree of protection she will give them new life. The shifting of the incidence of taxation will have the effect of making the conditions of life more passable in the country, and of drawing from the cities a part of the stagnant population the maintenance of which is a public burden; while the manufacturer will have less trouble in making both ends meet.

But more important than anything else that can be mentioned would be the result of this change of policy on the external relations of Great Britain. The Cobdenites have erroneously assumed that their system made for peace. It has not done so. On the contrary, its logical outcome has been aggressiveness. It has been found necessary to extend the British empire to open up new avenues for external trade. This has necessitated an enormous and costly military and naval establishment. If the policy of looking for markets abroad and neglecting those at home is abandoned by Great Britain, she will at once disarm the hostility of her rivals, and she will be able to reduce her army and navy to reasonable proportions. It is not for the defence of the British Isles that the vast sums now annually appropriated under that head are expended. A navy half the present size would more effectually accomplish that

object. Half or more of the British expenditure for military purposes is to increase trade; but the simple process of levying a tariff in a manner calculated to protect British industry from the unfair aggressions of foreigners would give the United Kingdom infinitely more trade than can be obtained by such methods; for, as has already been shown, there is a possibility of increasing domestic production to the extent of over a billion dollars annually. If this were done, Great Britain would still hold the premier position as an importing nation, with an immensely greater free list than any other nation by exempting raw materials from the payment of duties.

Such a course would allay rather than arouse foreign resentment. The difficulty experienced in entering a market does not create hostility. It is the invasion of the home market by the foreigner with his wares that produces ill feeling; for it is in the nature of things that men seeking an opportunity for employment should resent being deprived of the chance of finding it by foreign products displacing the domestically produced articles.

COINAGE DURING APRIL.

Coinage executed at the mints of the United States during April, 1901, was as follows:

Denomination.	Pieces.	Value.
Double eagles	531,000	$10,620,000.00
Eagles	809,300	8,093,000.00
Half eagles	49,000	245,000.00
Total gold	1,389,300	18,958,000.00
Standard dollars..	1,950,000	1,950,000.00
Half dollars	540,000	270,000.00
Quarter dollars ..	688,000	172,000.00
Dimes	2,410,000	241,000.00
Total silver ...	5,588,000	2,633,000.00
Five-cent nickels.	2,183,000	109,150.00
One-cent bronze..	3,451,000	34,510.00
Total minor ...	5,634,000	143,660.00
Total coinage .	12,611,300	$21,734,660.00

We know of no small investment that will bring the banker richer returns, than the purchase of a copy of Rice's "Practical Bank Advertising."

NOTABLE NEW YORKERS.

Under this title are published in most attractive typographical setting 2,337 portraits of New York men of prominence in all walks of life. It is published by Moses King, whose works of this character are standard, and it a companion volume to "King's Handbook of New York City." The portraits are exact reproductions from life photographs. More than 1,500 original photographs have been made for the collection, and to make satisfactory selection over 5,000 photographs were accumulated. The portraits are grouped by professions. The initial portrait is of Robert Anderson Van Wyck, the first mayor of Greater New York. The titles are brief but to the point. A feature of the book is a system of indexes by which any desired portrait can be readily located. As a reference volume in libraries and newspaper offices the book is of the greatest value. The book contains 616 pages and is typographically perfect. The paper is of the best and the binding serviceable and highly ornamental. Of the first edition of 50,000 copies, 40,000 are bound in silk cloth and 10,000 in full morocco with gilt edges. Beside "Notable New Yorkers" and "King's Handbook of New York City" Mr. King has published "King's Views of the New York Stock Exchange," which has a wide circulation among financial men throughout the world.

INFORMATION FOR BOND BUYERS.

ALBANY, GA.—An election will be held to vote on the question of issuing $25,000 in bonds to build an electric light plant.

ALEDO, ILL.—The city council of the town of Aledo will receive bids for the sale of 12 bonds of $500 each bearing 5 per cent interest per annum.

ANCHORAGE, KY.—The town of Anchorage may issue the amount of $30,000 in improvement bonds.

ANSONIA, CONN.—Ansonia has authority for the issuance of $60,000 building bonds.

APPLETON CITY, MO.—The citizens of this place will vote on the question of issuing $5,000 in bonds for waterworks.

ASHEVILLE, N. C.—The city of Asheville has voted in favor of issuing bonds for school purposes.

AUBURN, N. Y.—Auburn is planning to issue $30,000 in paving bonds.

BAKER CITY, ORE.—It was voted to bond the city for $100,000 to extend the water system and construct a municipal electric light plant.

BAKERSFIELD, CAL.—Bakersfield has voted $40,000 school bonds.

BARTON HEIGHTS, VA.—An election will be held in the town of Barton Heights to vote on a proposition to issue $10,000 of bonds for public improvements.

BEAUMONT, TEX.—Beaumont has voted to issue $75,000 in bonds for paving and $40,000 for sewerage.

BENWOOD, W. VA.—The school district of Benwood has voted in favor of issuing $30,000 in bonds.

BETHLEHEM, PA.—Bethlehem is preparing to sell $127,000 3 per cent refunding bonds.

BIRMINGHAM, ALA.—This city has had the proper legislation for authorizing it to issue $50,000 of bonds for the purpose of erecting new school buildings.

BLACKWELL, OKLA.—Blackwell has voted additional bonds in the sum of $15,000 with interest at rate of 5 per cent.

BOLIVAR, MO.—The county court has ordered a special election to be held to vote $60,000 bonds to build a new court house.

BOTTINEAU, N. D.—The county has voted $25,000 in bonds for a new court house.

BRIGHAM CITY, UTAH.—The citizens o fthis place have voted to issue $8,000 for school buildings.

BRISTOL, TENN.—The city council has taken advantage of a recent act of the legislature by voting for an issue of street improvement bonds in the sum of $20,000. The bonds are to bring 4 per cent interest.

BRITTON, S. D.—The proposition to bond the town for $10,000 to aid in the building of a courthouse was carried by a large majority.

BROOKFIELD, MO.—The proposition to issue bonds to the amount of $15,000 was carried.

BROOKINGS, S. D.—This city has voted to bond itself for $50,000 for construction of a waterworks system.

BUFFALO CENTER, IOWA.—The independent district of this place will issue $9,000 ten year refunding bonds, dated June 28, 1901. The First National Bank of Buffalo Center, Iowa, will give information.

BUHL, MINN.—The village of Buhl will hold a special election this month to vote on the proposition of bonding for the sum of $6,000 to build water works.

CADIZ, OHIO.—The citizens of Cadiz will hold an election to determine if the city council shall issue $10,000 worth of bonds to erect a new city hall building.

CANTON, OHIO.—Bids will be received until June 24th for the purchase of $47,300 street improvement bonds and one refunding bond of $12,000.

CAPE MAY, N. J.—The county board of freeholders authorized the issuance of $11,600 bonds for improving county roads. The bonds are to bear 4 per cent interest and are to be paid in $1,000 lots each year.

CARROLLTON, MO.—At a special election held in Carroll county the people voted to build a $60,000 courthouse by a large majority.

CARTERSVILLE, GA.—The city of Cartersville will on June 22d vote on the question of issuing $10,000 in 4 per cent bonds for improvements.

CHICAGO, ILL.—The South Park board has adopted an ordinance authorizing the issue of $500,000 worth of bonds for park improvements. The bonds will bear 4 per cent interest payable annually.

CLINTON, MASS.—The city will hold an election to vote on issuing bonds for the proposed waterworks system.

CLINTON, LA.—The town will hold an election in July or August to decide the issuance of bonds for water works purposes.

COMFREY, MINN.—The citizens of this place have voted $2,300 in bonds for building a schoolhouse.

CORNING, IOWA.—Corning has voted $5,000 additional bonds to help purchase a new school site and high school building.

COUNCIL GROVE, KAS.—At the election held at this place is was decided to issue bonds for the erection of a new courthouse.

COVINGTON, GA.—Bonds to the amount of $15,000 at 5 per cent will soon be placed on the market.

CUMBERLAND VALLEY, PA.—Carlisle town council has decided to issue $200,000 worth of 4 per cent bonds.

DANIELSVILLE, GA.—An election will be held about July 25th to vote on the question of issuing bonds for courthouse purposes.

DANVILLE, VA.—An ordinance has been introduced into the city council of Danville to authorize the issue of $160,000 in 4 per cent refunding bonds.

DELFORD, N. J.—Delford has voted to issue $15,000 4 per cent 3-17 year building bonds.

DELRAY, MICH.—The Delray school board has been authorized to issue $45,000 of 3½ per cent bonds.

DETROIT, MICH.—The people of Oceana county will vote on a proposition to bond the county for $10,000 for a new county jail.

DYERSBURG, TENN.—The city will vote on the issuance of $50,000 of bonds for the purpose of municipal ownership of the electric light plant and waterworks, and for extending its school system.

ELDRIDGE, IOWA.—The citizens of this place have voted to issue bonds in the sum of $2,000 to build a schoolhouse in the town. The bonds are to run ten years.

ELKINS, W. VA.—The town council of Elkins is considering submitting to the people a proposition to bond the town for $25,000 to put in a sewer system, etc.

FRANKFORT, N. Y.—At election held here it was voted to issue $18,000 in bonds for the purpose of erecting an electric light plant.

FREEPORT, PA.—An election will be held to decide the question of a $15,000 bond issue for street improvements.

FLORENCE, S. C.—An election will be held to vote on the question of issuing $40,000 in bonds for construction of a waterworks system.

GARDEN CITY, KAS.—The proposition to vote $10,000 in school bonds was carried at an election held at this place.

GASTONIA, N. C.—It has been decided to issue $10,000 of bonds for extension of present light plant and $15,000 for extension of the water works system.

GRAND RAPIDS, MICH.—The issuance of street improvement bonds to the amount of $100,000 has been decided upon by the committee on ways and means of the new council.

GREAT FALLS, MONT.—Great Falls is to issue refunding bonds in the sum of $6,000.

GRENADA, MISS.—The board of supervisors of Grenada county will issue $30,000 in bridge bonds. The bonds will be issued in denominations of $500 and will draw 6 per cent interest.

GREEN ISLAND, N. Y.—This city has $4,000 school bonds for sale.

GREENVILLE, N. C.—Bids will be received until June 28th for $75,000 5 per cent 30-year bonds.

GREENWICH, CONN.—The village of Greenwich will issue $150,000 in bonds.

GROTON, CONN.—Groton has authority to issue $40,000 school bonds.

GUTHRIE, OKLA.—An election will be held to vote on a proposition to issue $35,000 in school bonds to be used in erection of new school buildings.

HAMILTON, MONT.—The question of bonding the Hamilton school district in the sum of $5,000 for the purpose of building an addition to the high school to provide more room for the increasing number of pupils was carried.

HAMILTON, OHIO.—An election will be held to vote on a proposition to issue $7,000 worth of city bonds for the purchase of a new dynamo for the city electric light plant.

HARTWELL, GA.—The second election held for the question of issuing bonds to build a new courthouse for Hart county resulted in favor of bonds to the amount of $25,000.

HARVEY, ILL.—Bids will be received for the purchase of $3,000 of city of Harvey 5 per cent bonds issued for fire department purposes in denominations of $500 each.

HATTIESBURG, MISS.—An election will be held for the purpose of submitting to the voters the proposition to purchase the old waterworks plant and make extensive additions thereto, involving a sum of $30,000 to be issued in bonds.

HAVRE, MONT.—At an election it was voted to issue $15,000 in bonds to build waterworks.

HEBRON, ILL.—The citizens of this place will soon vote on the question of issuing bonds for $10,000 for the erection of a township high school building.

HOPKINTON, IOWA.—This place has voted to issue bonds for the purpose of constructing waterworks.

HORNELLSVILLE, N. Y.—This city has authority to issue $175,000 waterworks bonds.

HUBBARD, OHIO.—An election is to be held to vote on the question of issuing $8,000 in village bonds for the purpose of securing money to rebuild the electric light plant.

HUMBOLDT, TENN.—An election is to be held on June 25th to issue bonds to the extent of $45,000 at 4½ per cent.

HUNTINGDON, TENN.—An election will be held in Huntingdon to decide the question of issuing improvement bonds.

INDEPENDENCE, MO.—Bids will be received for the sale of bonds of the city of Independence to the amount of $30,000 bearing 4 per cent interest per annum.

INDIANAPOLIS, IND.—The county commissioners have advertised that they will on June 14th receive bids on a $100,000 issue of refunding bonds. They are to be $1,000 each, payable twenty years from date and bearing 3½ per cent interest. The issue is made necessary because one-fourth of the $400,000 new court house issue of May 1, 1871, falls due July 1st.

IRWIN, PA.—The people of Irwin will vote on a bond issue of $50,000 for street paving.

IUKA, MISS.—This place has voted in favor of issuing bonds for the erection of an electric light plant.

JACKSONVILLE, FLA.—Application is to be made to the Florida legislature to authorize the issuance of $200,000 court house and jail bonds of Duval county, and $500,000 Jacksonville city bonds of which $200,000 is to be used to rebuild structures destroyed in the recent fire.

JASPER, MINN.—Bids will be received by the village of Jasper for the sale of $8,000 of waterworks bonds of denomination of $500 each with 4½ per cent interest.

JOHNSTOWN, PA.—Johnstown is planning to issue $100,000 3½ per cent 20-30 year optional refunding bonds.

JOLIET, ILL.—The city of Joliet has authorized the issuing of $31,000 in bonds for building bridges.

KALISPELL, MONT.—At the recent election the bonding of the county for a new $20,000 high school building carried.

KINSTON, N. C.—The proposition to issue $20,000 of bonds for school buildings and equipments has been carried in this city.

LAMAR, COL.—It has been decided to issue $5,000 in bonds for the erection of a new schoolhouse.

LAREDO, TEX.—Webb county has voted in favor of issuing $25,000 in 4 per cent bonds for improvements.

LEBANON, PA.—Lebanon is discussing the issuance of $117,000 water refunding and $93,000 waterworks bonds.

LEXINGTON, N. C.—Bids will be received until June 15th for the issue of $4,000 in 4 per cent bonds of Lexington.

LIMA, OHIO.—Lima will sumbit a proposition to its tax payers to issue bonds to build a $75,000 schoolhouse.

LINCOLN, NEB.—Bids will be received for the sale of $55,000 4 per cent lighting bonds for the purpose of constructing a lighting plant.

LOMPOC, CAL.—Lompoc trustees have decided to call an election to vote on a proposition for water works, $30,000, and for an electric light plant, $10,000.

MADISONVILLE, TENN.—A bill has been passed by the legislature allowing the county court to issue $100,000 road bonds.

MANISTEE, MICH.—The city council voted to bond the city for $125,000 for the purchase of an electric light plant.

MARTINSBURG, W. VA.—The city has voted $33,000 bonds for improvements to waterworks.

MARQUETTE, MICH.—This city contemplates the issuance of $20,000 general improvement bonds.

MASSILLON, OHIO.—The village council of Doylestown has passed an ordinance to issue $10,000 in bonds for electric light purposes.

MEMPHIS, TENN.—The school board of Memphis has decided to issue $70,000 in bonds.

MESQUITE, TEXAS.—The school district of Mesquite will probably issue $8,000 in bonds.

MIDDLETOWN, CONN.—Bids have been asked for the new 20-year city improvement bonds to be issued by the city to pay for the new hose house and the recent street improvements, to the amount of $70,000. They will bear interest at the rate of 3½ per cent and will be dated July 1, 1901.

MIDDLETOWN, N. J.—This city has voted to issue $70,000 3½ per cent 20-year sewer and improvement bonds.

MILLINGTON, MICH.—A special election is to be called to vote on bonding the village for $5,000, the money to be used as a bonus to secure manufacturing plants.

MONTEZUMA, GA.—The city will hold an election July 2d to determine the issuance of $15,000 of bonds for waterworks and sewerage systems.

MOORESTOWN, N. J.—At special election held in Moorestown it was voted that the township of Chester issue bonds to the amount of $45,000 for the purpose of constructing a sewerage system.

MORTON, MINN.—The proposition to vote on $8,000 worth of water works bonds carried.

MOUNT VERNON, ILL.—District No. 1, Township 2, in the county of Jefferson, which includes the city of Mt. Vernon, offers for sale six of its bonds, as follows: $1,000, due July 1, 1915; $1,000, due July 1, 1916; $1,000, due July 1, 1917; $1,000, due July 1, 1918; $1000, due July 1, 1919; and $1,000, due July 1, 1920. All are to be dated July 1, 1901, and to bear 5 per cent interest from date, payable annually. These bonds are to be issued for building a school house, and are authorized by vote of the people April 29, 1901, the vote being 405 for and 5 against.

MT. CARMEL, ILL.—The board of education of this place will submit to a vote of the people the proposition to issue $5,000 in bonds for the purpose of building one new and repairing other schoolhouses.

NAPOLEON, OHIO.—Bids will be received until June 15th for the purchase of bonds in the sum of $5,100 to be issued for construction of a sewer. Bonds will bear 5 per cent interest.

NELIGH, NEB.—Neligh will vote on the question of issuing $3,000 in bonds for an addition to the public school building.

NEW BREMEN, OHIO.—The village of New Bremen will issue bonds to the amount of $10,000 to improve roads.

NEW HOLLAND, OHIO.—The matter of issuing bonds for the purpose of rebuilding the town hall which was recently destroyed by fire will soon come to a vote.

NEW LONDON, CONN.—Bids will be received until June 15th for $100,000 3½ per cent 25-year water bonds.

NORTON, MASS.—Norton will issue $300,000 bonds for waterworks system.

OLIVIA, MINN.—County commissioners of Benville county have called a special election to be held June 26th to vote upon the question of issuing $50,000 in bonds for the erection of court house.

OXFORD, N. C.—The town of Oxford has decided to issue bonds for school purposes.

PARK RIVER, N. D.—This city will soon vote on the question of issuing bonds for building a waterworks system.

PALATKA, FLA.—This city will apply to the legislature for authority to issue $60,000 in bonds for waterworks.

PARKER, S. D.—Parker will issue bonds to the amount of $10,000 to aid in building a new courthouse.

PONTIAC, MICH.—Two bonding propositions are to be presented to the electors of Pontiac in the near future. One is for improvements and extensions to waterworks and will call for an outlay of $50,000, and the other is for new school buildings.

PORTLAND, IND.—The city council has authorized the school board to issue bonds for $10,000 for a new school building.

PORTSMOUTH, VA.—The city of Portsmouth will probably place on the market $11,500 in 4 per cent refunding bonds in the near future.

PRICE'S MILLS, N. C.—The town of Price's Mills will place on market an issue of bonds for improvements.

RALEIGH, N. C.—Bids will be received by the county treasurer for issue of $14,000 in 5 per cent bonds of Wake county.

RAVENSWOOD, W. VA.—The town has voted $7,000 in bonds for the erection of an electric light plant.

RAYMOND, MISS.—Hinds county will soon place on the market its proposed issue of $75,000 in 5 per cent bonds. The board of commissioners may be addressed at Raymond, Miss.

REDLANDS, CAL.—Redlands will vote on an issue of $100,000 bonds to purchase a waterworks plant, build a jail and pave streets.

REIDSVILLE, N. C.—The town of Reidsville has voted in favor of issuing $15,000 in bonds for a schoolhouse.

ROCHESTER, N. Y.—This city is shortly to offer $150,000 school bonds.

ROSEAU, MINN.—Bids will be received until June 21st for $43,000 ten-year funding bonds.

ROTTERDAM, N. Y.—Rotterdam has legislative authority for the issuance of $2,500 school bonds.

SACRED HEART, MINN.—It has been voted to issued bonds for schoolhouse purposes.

SALEM, OHIO.—Bids will be received for the purchase of 18 bonds of $1,000 each bearing date of May 15, 1901, and bearing 4 per cent interest.

SALT LAKE CITY, UTAH.—All bids were rejected at the Salt Lake City sale of $200,000 4 per cent 20-year refunding bonds.

SAN BERNARDINO, CAL.—A resolution adopted calls for a bond election for the purpose of raising money to build the new Fourth street school and to make other improvements. The date has been fixed for June 22d and the bonds to the amount of $15,000 will run for ten years and are to bear 5 per cent interest.

SAN JOSE, CAL.—An election will be held to decide the question of issuing $217,000 bonds for municipal improvements.

SAN LORENZO, CAL.—This city has voted $12,000 in bonds for a new school building.

SEAFORD, DEL.—Bids will be received by the treasurer of the town for the purchase of $25,000 4 per cent bonds or part thereof.

SHARPSBURG, PA.—The Sharpsburg council has passed an ordinance authorizing the issue of $30,000 bonds for repairing and perfecting the water and electric light plants.

SHEPHERDSTOWN, W. VA.—This city has voted to issue $4,000 in bonds for the purpose of erecting an electric light plant.

SHREVEPORT, LA.—The city council has authorized Mayor Holzman to sell $50,000 of the $100,000 bond issue for public improvements.

SPARTANSBURG, S. D.—Spartansburg city council has $50,000 worth of paving bonds for sale.

SPRINGFIELD, ILL.—An election will be held June 18th to vote on the question of refunding $294,600 of city bonds.

STANLEY, WIS.—Stanley has voted to issue $15,000 in bonds for waterworks.

STARKSVILLE, MISS.—An election in the city of Starksville to vote bonds to the amount of $10,000 for the construction of an electric light plant will be held June 20th.

STAUNTON, VA.—This city has voted in favor of issuing bonds for waterworks purposes.

ST. JAMES, MINN.—At special school election it was voted to issue $10,000 bonds for school purposes.

STREATOR, ILL.—At an election held here it was voted to issue $30,000 in bonds for the erection of a new addition to the schoolhouse.

TABLE ROCK, NEB.—Bids are advertised for the purchase of $11,500 in school bonds bearing 4 per cent interest per annum.

THOMASVILLE, N. C.—An election will be held by the town of Thomasville to decide the question of issuing bonds for school purposes.

TRENTON, N. J.—The Trenton council is considering an ordinance authorizing $15,000 3½ per cent 20-year fire engine house bonds.

TULLAHOMA, TENN.—This city has voted to issue $10,000 bonds for erecting an electric light plant.

UNION CITY, TENN.—An election will be held to vote on the question of issuing $10,000 in bonds to enlarge and improve the public schoolhouses.

VELASCO, TEXAS.—An election was ordered to be held June 20th to vote on the question of issuing bonds for the purpose of building a schoolhouse to cost $6,000.

VENTURA, CAL.—The Simi School District will vote on the question of bonding the district for $2,000 to build an addition to its school house.

VISALIA, CAL.—At a special election it was voted to issue $80,000 in bonds for sewer purposes.

WACO, TEX.—The city of Waco will vote in the near future on the question of issuing $60,000 in improvement bonds.

WALKER, MINN.—Bids will be received at the office of the auditor of Cass county in Walker for the sale of $15,000 of the negotiable bonds of Cass county. Bonds bear 5 per cent interest per annum. Bids will be received until June 20th.

WATERBURY, CONN.—This place will issue $50,000 water meter bonds.

WATKINSVILLE, GA.—The citizens have voted an issue of $3,500 of 20-year bonds for the purpose of erecting an academy.

WHEELING, W. VA.—It has been decided to issue $30,000 bonds for the erection of two school buildings.

WILMINGTON, N. C.—An election will be held June 18th to vote on the question of issuing $50,000 in bonds for building and maintaining good roads in Hanover county.

WISNER, NEB.—Wisner has voted to issue $3,500 in bonds to extend its water works system.

WYLAM, ALA.—The town of Wylam has voted in favor of selling $5,000 in bonds for improvements.

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NOTES OF INTEREST TO BANKERS.

THE NEW YORK TAX LAW.

The New York state bank tax bill, which was recently enacted, provides as follows:

In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of this state. The value of each share of stock in each bank and banking association shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be 1 per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners and for any other reason whatsoever.

An Iowa subscriber refers to a stamp tax ruling which appeared in the March issue as a decision, and asks where it was rendered. It is an elaboration of two paragraphs from the government digest of rulings under schedule "A" act of June 13, 1898. One of these is:

"A receipt personally tendered to a bank by a depositor upon the withdrawal of funds to his credit does not require a stamp."

The second is of similar tenor and reads as follows:

"If papers in the nature of receipts are given in lieu of checks and are used as commercial negotiable instruments they are checks and not receipts, and are subject to tax."

The elaboration of these two paragraphs was in the form of a Washington dispatch quoting from an official of the internal revenue department.

THE GROWTH OF WEALTH.

The wealth of the United States is computed every ten years from the census returns. The total wealth in 1850 was put at $7,135,780,228, or $308 per capita, and in 1870 at $30,068,518,507, or $780 per capita. This amount rose in 1880 to $43,642,000,000, or $870 per capita, and again in 1890 to $65,037,091,197, or $1,036 per capita. Expert statisticians estimate that the amount for 1900 will be at least $90,000,000,000, or nearly $1,200 per capita. When it is considered that the latter amount represents accumulated savings of $6,000, or nearly four times the average of 1850, for every family of five persons, it is evident that the world is growing rich at an astonishing rate under the operation of machine production, says C. A. Conant, in The World's Work.

A bank which was misled into paying a check to a general assignee of the depositor, in ignorance of the assignment, and while it held unmatured notes of the depositor, held entitled to a restoration of the fund on the adjudication of the depositor a bankrupt, and to its right to set-off under the bankruptcy act. In re Meyer (D. C., E. D. of N. Y.), 107 Fed. 86.

A JOURNAL OF BANKING EDUCATION

The initial number of the Bulletin of the American Institute of Bank Clerks has made its appearance. It fully justifies expectations regarding it. It is well edited and practical in a high degree. The American Institute of Bank Clerks will issue it as a semi-monthly, the subscription price being $2.00 annually. A. O. Kittredge and George E. Allen have editorial charge. The scope of the publication is outlined by its description as "A Journal of Banking Education." In the first issue are contributed articles by J. B. Forgan, president of the First National Bank of Chicago, and by Alfred B. Bolles, professor of Finance and Political Economy in the University of Pennsylvania and Haverford College.

CHICAGO BANK CLERKS MEET.

The first meeting of Chicago Chapter No. 1, of the American Institute of Bank Clerks, organized last month, was held in Association Hall of the Association building. The institute is the result of the efforts of the educational committee of the American Bankers' Association, the object being the training in technical matters of the employes of banks. The executive committee of the Chicago Chapter is preparing a course of lectures to run from next September to the following May. The lecturers are to be men of national prominence in banking and other business circles and specialists in their various lines. George F. Orde, cashier of the Northern Trust Company, explained the origin and objects of the institute.

James B. Forgan, president of the First National Bank of this city, in an address that was largely reminiscent, said in part:

"There is not one of the hundreds here whose prospect is not as good as mine was twenty-five years ago. The secret of success is to know how—to be ready for the opportunity when it presents itself and to be careful that it does not slip by unimproved. To every man who is prepared the opportunity will come. The best preparation for opportunity is the careful performance of present duty. The man who does his work in a careless and perfunctory way is not prepared. We have nothing to do with making our opportunities, but everything to do with being ready to take advantage of them when they come."

S. R. Flynn, president of the Second National Bank of St. Paul, Minn., delivered the principal address on the subject, "The Man Who Knows How."

An executive committee of Grand Rapids bankers, composed of W. H. Anderson, J. A. S. Verdier, C. W. Garfield, J. R. Wylie and R. D. Graham was appointed to arrange for the thirteenth annual meeting of the Michigan Bankers' Association to be held at Grand Rapids June 11th and 12th. Chairmen of the various committees are as follows: Program, Clay H. Hollister; reception, Harvey J. Hollister; ladies, reception, C. B. Kelsey; entertainment, George E. Hardy; finance, F. A. Hall; press, E. D. Conger; music, F. M. Davis.

WASHINGTON STATE BANKERS.

The sixth annual meeting of the Washington State Bankers' Association will be held in Spokane Thursday, Friday and Saturday, June 20th to 22d. All the prominent state, national and private bankers of Washington are memebrs of the association, and they will be represented at the annual gathering. It is expected that there will be over a hundred visitors.

The present officers are: Jacob Furth of the Puget Sound National Bank of Seattle, president; E. J. Dyer of the Exchange National Bank of Spokane, vice president; James D. Hoge, Jr., of the First National Bank of Seattle, secretary; S. M. Jackson of the London and San Francisco Bank of Tacoma, treasurer.

The work of the meeting, which will consist of the reading of papers and the discussion of various important banking subjects, will be arranged by the executive council, which has the matter entirely in charge. This council is made up of M. C. Moore of Walla Walla, E. F. Coman of Colfax, I. L. Andrews of La Conner, George Donald of North Yakima, and Charles Eltinge of Spokane.

The officers of the banks of Spokane will form a committee whose object will be the providing of suitable entertainment for the visiting bankers, and they state that there will be everything done for their comfort and enjoyment that can be arranged.

Group 9 of the Nebraska Bankers' Association, which convened at Oxford, elected the following officers: Charles K. Hart, of the Bloomington Bank, president; E. L. Means, of the Bank or Orleans, vice president; J. B. McGraw, of Bloomington State Bank, secretary; W. G. Springer, of the Commercial State Bank, of Oxford, treasurer. J. W. Dolan, of the State Bank, of Indianola, was elected as representative to the State Central Committee. It was resolved to hold two meetings each year, one in April and the other in October.

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Ripans Tabules cure biliousness.
Ripans Tabules cure indigestion.
Ripans Tabules cure constipation.
Ripans Tabules: for sour stomach.

The Louisiana Bankers' Association, in convention at Shreveport, elected officers as follows: President, James T. Havden, president of the Whitney National Bank of New Orleans; vice president, Peter Youree, president of the Commercial National Bank of Shreveport; secretary, L. O. Broussard, cashier of the Bank of Abbeville; treasurer, J. P. Suberville, cashier of the State Bank of New Iberia. Executive council—G. W. Bolton, president of the Rapides Bank of Alexandria; L. M. Tully, cashier of the Bank of Plaquemine; A. D. Foster, cashier of the Bank of Jeanerette; D. G. Baldwin, assistant cashier of the New Orleans National Bank; J. W. Castles, president of the Hibernia National Bank of New Orleans; H. C. Drew, president Calcasieu National Bank; W. B. Jacobs, president of the First National Bank of Shreveport. Delegates to the annual convention of the American Bankers' Association: William J. Knox, president of the Bank of Baton Rouge; alternate S. McC. Lawrason, president of the Bank of West Feliciana; J. H. Fulton, manager of the Commercial National Bank, New Orleans; J. E. Dunlap, president of the People's Bank of Plaquemine; W. R. Lyman, president of the Lincoln Parish Bank. Vice presidents by congressional districts were elected as follows: first district, R. M. Walmsley, president Louisiana National Bank of New Orleans; second district, Louis Cucullu, president of the People's Bank of New Orleans; third district, Justice Joseph A. Breaux, president of the New Iberia National Bank; fourth district, A. Goodwin, president Bank of Minden; fifth district, O. M. Wright, cashier Ruston State Bank; sixth district, D. M. Reymond, president Louisiana State Bank of Baton Rouge.

The eleventh annual convention of the Missouri Bankers' Association, held at St. Joseph, elected the following officers: President, Gordon Jones, St. Joseph; vice president, Charles O. Austin, St. Louis; secretary, J. S. Calfee, Windsor; treasurer, F. V. Stumpe, Washington. Delegates to National Bankers' Association, which meets in Milwaukee next fall: Gordon Jones, St. Joseph; George B. Harrison, Jr., Glasgow; C. O. Austin, St. Louis; J. B. Thomas, Albany; J. C. Dawson, Grant City; E. A. Cragin, Joplin; W. C. Harris, Fulton; H. M. Rubey, Macon; E. F. Swinney, Kansas City; J. G. Schneider, St. Joseph; J. S. Calfee, Windsor; M. P. Cayce, Farmington. The constitution of the association was amended so that the council of administration is empowered to pay the secretary and assistant secretary such compensation as may be decided upon. A section was also added forbidding the association from giving relief to a defrauded bank until the same has entered into a contract that it will not compromise or compound with any party who may be charged with a crime. The officers of the association are forbidden to compromise or compound with any party charged with defrauding a bank.

At the annual meeting of the Boston Bank Officers' Association the following officers were elected: President, Charles L. Burrill, Second National Bank; first vice president, George O. Stimpson, National Bank of the Republic; second vice president, Frank E. Buxton, North End Savings Bank; directors (two years), Charles H. Bowen, American Loan & Trust Company, and Alfred W. Small, Winthrop National Bank; trustee (three years), Edward A. Phippen, Old Colony Trust Company; treasurer, Henry A. Tenney, Faneuil Hall National Bank; secretary, Edwin A. Stone, Franklin Savings Bank; auditing committee, Williston Lincoln, United States Sub-Treasury; John F. Tufts, Atlantic National Bank; Byron O. Downing, Massachusetts National Bank.

Some of the features of the program of the Georgia Bankers' Association convention at Old Point Comfort were as follows:

Address by the president of the association, F. T. Hardwick, of C. L. Hardwick & Co., bankers, Dalton, Ga.; address, "One or two Suggestions for Daily Practice," by John M. Miller, Jr., cashier of the Merchants & Farmers' National Bank, Charlotte, N. C., and secretary of the North Carolina Bankers' Association; address, "The Benefit of Bankers' Associations," by Major James R. Branch, secretary of the American Bankers' Association, New York city; address, by the Hon. Ellis H. Roberts, treasurer of the United States, Washington, D. C.

Following are the officers elected by the Texas Bankers' Association at the Houston convention: president, H. P. Hilliard, Austin; first vice president, J. E. Mc-

Ashan, Houston; second vice president, A. V. Lane, Dallas; secretary, J. W. Butler, Clifton; assistant secretary, Nathan Adams, Dallas; treasurer, H. C. Davis, Sanger; delegates to American Bankers' Association, W. W. Lipscomb, of Luling, chairman; Thomas Franklin, of San Antonio; M. E. Lloyd, of Fort Worth; J. E. Longmoor, of Rockdale; J. J. Gannon, of Houston; A. J. Baker, of San Angelo; F. I. Downs, of Temple; W. R. Hamby, of Austin; T. J. Groce, of Galveston. Galveston was selected as the next place of meeting and adjournment was taken.

At the meeting of the Mississippi Bankers' Association at West Point the following officers were elected: R. L. Roberts, of Canton, president; J. W. Keys, West Point, vice president; B. W. Griffith, Vicksburg, secretary and treasurer. The vice presidents for the different congressional districts are as follows: first district, J. C. Stanley, Booneville; second, B. T. Kimbrough, Oxford; third, James Robertshaw, Greenville; fourth, Arthur Dugan, West Point; fifth, C. H. Williams, Yazoo City; sixth, W. M. Lampton, Magnolia; seventh, J. W. Person, Port Gibson. McComb City was selected as the next place of meeting.

At the annual meeting of the West Virginia Bankers' Association new officers were elected as follows: President, J. T. Carskadon of Keyser; first vice-president, George W. Eckhart of Wheeling; second vice-president, O. C. Crane of Terra Alta; third vice-president, John L. Dickinson of Charleston; fourth vice-president, Edward Nelly of Parkersburg; fifth vice-president, Isaac Mann of Bramwell; secretary and treasurer, R. L. Archer of Huntington. Charleston is selected as the place of next year's meeting.

J. B. Forgan, president of the First National Bank of Chicago, is quoted as follows on the commercial paper market: "With a plethora of money, a scarcity of desirable paper, an army of brokers soliciting it, and all the banks hungering for it at rates which leave no margin to provide for possible losses, the commercial paper market cannot be said to be in either a natural, a healthy, or a satisfactory condition."

Group 6 of the Nebraska Bankers' Association, in convention at Grand Island, elected officers as follows: C. F. Bentley, of Grand Island, president; F. M. Penney, Wood River, vice president; W. H. McDonald, North Platte, secretary; P. Mortensen, Ord, treasurer; F. M. Rublee, Broken Bow, member of the executive council of the state association.

To entitle a claimant to a priority over other creditors of an insolvent bank, on the ground that he is a cestui que trust and not a creditor, as to proceeds of drafts collected but not remitted, he must show that such proceeds in some form have gone into the assets of the bank. White vs. Commercial & Farmers' Bank (S. C.), 38 S. E. 453.

Where money is deposited in a bank jointly in the names of the depositor and a third person, with a present intention to make a gift of a one-half interest therein to the latter, the mere retention of the pass book by the depositor will not defeat the gift, but will be regarded as the joint possession of the owners. 48 At. Rep. (Conn.) 965.

The bankers of Group 5 of the Iowa Bankers' Association, in annual convention at Mason City, enjoyed a fine program and banquet, and elected the following officers for the following year: L. B. Capart of Sheffield, president, and W. J. Denison of Dows, secretary.

A correspondent asks whether postdating a note makes it void and sends us copy of a note in question. The postdating does not affect the contract to pay between the maker and the payee.

At a meeting of the executive committee of the Ohio Bankers' Association the date for the annual state convention was fixed. The convention will be held in Cleveland October 16th and 17th.

The annual convention of the Minnesota State Bankers' Association will be held in Duluth again this year. It is expected the dates will be July 24th and 25th.

The Iowa Bankers' Association will hold its fifteenth annual convention in Greene's opera house, Cedar Rapids, June 12th and 13th.

The seventh annual meeting of the Pennsylvania Bankers' Association will be held at Erie, Pa., on July 10th and 11th.

FOR SALE CHEAP.

One Hall's bank vault door; weight, 2,400 pounds. Address

H. J. SHEPHERD, Girard, Ill.

BANK NOTES.

A national bank has been organized at Krum, Tex.

The Citizens' Bank of Centerville, Ind., has begun business.

The Bank of Gueydan, La., organized with a capital of $15,000.

The Ottawa Trust and Savings Bank, of Ottawa, Ill., with $100,000, is to be organized.

It is expected that a new bank will be opened at Van Buren, Ind., by August 1st at the latest.

The Tell City Loan and Deposit Bank of Tell City, Ind., has become the Tell City National Bank.

The Citizens' National Bank of Jacksboro, Tex., with a capital of $30,000, has been organized.

There were sixty-four national banks established in Texas from March 14, 1900, to March 14, 1901.

The Bank of Rochester, of Rochester, Mich., Burr & Newberry, proprietors, has opened for business.

The Farmers and Merchants' Bank of Bellaire, Ohio, has been incoporated, with $50,000 capital stock.

Dr. J. Seward White has been elected president of the bank recently organized at South Glens Falls, N. Y.

The Farmers and Merchants' National Bank of Gilmer, Tex., has been authorized. The capital stock is $50,000.

The City National Bank of Granbury, Tex., with $25,000, has been organized. T. H. Hiner was elected president.

The application of the First National Bank of Sweet Water, Tex., to organize with a capital of $25,000 has been approved.

The controller of the currency has authorized the organization of the First National Bank of Prescott with $25,000 capital.

The Reynolds County Bank of Centerville, Mo., has been incorporated by William H. George and others with $10,000 capital.

Controller Dawes has granted authority t the First National Bank of Pecatonica, Ill., to begin business with a capital of $25,000.

The National Bank of Ionia, Mich., succeeds to the business of the private bank of Webber Bros. The capital stock is $50,000.

The Quebec (Can.) clearing house has completed its organization, and opened for business. W. H. Scott is the chief accountant.

The Bank of Graymont, Ga., has been chartered with a capital of $25,000. W. M. Durden and others of Emanuel county are interested.

The Controller of the Currency has issued a charter to the Cherokee National Bank of Vinita, I. T. The capital stock of the institution is $25,000.

The controller of the currency has approved the application of the American National Bank, of Sherman, Tex., to organize with a capital of $100,000.

The controller of the currency has approved the application to convert the Tonkawa State Bank, of Tonkawa, Ok., into the First National Bank of Tonkawa, with a capital of $25,000.

The eighth report of William H. Lightner, as receiver of the Bank of Minnesota, has been filed in court, with a petition asking for permission to pay an additional dividend of 5 per cent.

Articles of incorporation have been filed by the Ware Savings Bank of Ware, Iowa. B. L. Allen is president, M. T. Nilsson vice president and C. N. Carlson cashier. The capital is $10,000.

The First National Bank of Medford, Ok., with a capital stock of $25,000, has been organized. The directors are T. T. Godfrey, D. D. Godfrey, R. L. Hall, L. M. Hall and John Atwater.

The People's Loan and Trust Company has organized at Winchester, Ind. J. P.

Goodrich, S. D. Coats, J. S. Engle, W. D. Kizer and C. W Moore were selected as directors. The capital is $30,000.

The Citizens' National Bank of El Reno, Ok., has been organized with a capital of $50,000. The directors are D. T. Smith, Otto A. Shuttee, George W. Bellamy, Charles L. Engle and A. P. Owns.

The McCallsburg Savings Bank was organized at McCallsburg, Iowa, with the following officers: W. F. Swayze, of Nevada, president; E. D. Dillon, vice president; and B. M. Rassmussen, cashier.

A new bank has just been started at Eleva, Wis., on the line of the proposed La Crosse-Eau Claire railroad. The bank is owned by Messrs. Melby and Larson, the well-known bankers of Whitehall.

Frankfort, Mich., now has a state bank, the Benzie County State Savings Bank having been organized there to succeed the private bank of Hofstetter & Co. The capital stock of the new institution is $20,000.

The Western German Bank of Cincinnati, O., adds a savings department to its business and to that end increases its capital stock from $200,000 to $250,000. The total deposits of this bank are about $2,000,000.

A permit has been issued by the auditor of public accounts to organize the Farmers and Merchants' State Bank, of Leland, Ill., to Andrew N. Anderson, Thomas F. Thompson and John F. Safeblade. The capital stock is $25,000.

The application of George C. Merrill, M. S. Merrill, R. D. Merrill, Charles H. Baker and J. A. Jones to organize the First National Bank of Carroll Neb., with $25,000 capital has been approved by the controller of the currency.

The board of directors of the Osawatomie State Bank, of Osawatomie, Kas., effected a permanent organization by electing J. C. Chestnut president, D. W. Hays vice president, D. Breneman secretary and O. T. Beeson cashier.

The directors of the Second National Bank of Meyersdale, Pa., organized by electing the following officers: president, Cyrus W. Truxall; vice president, Norman E. Miller; cashier, E. M. Beachley. The bank is capitalized at $65,000.

The controller of the currency has approved the application of H. S. Blatt, of Ellwood City, Pa.; C. J. Whistler, C. H. Blatt, J. J. Blatt and S. P Turner for authority to organize the Ellwood City National Bank, with a capital of $50,000.

The application of Samuel C. Williams, Tate L. Earnest, J. D. Cox, R. L. Brunn and M. S. Elsea to organize the Unaka National Bank of Johnson City, Tenn., with a capital of $50,000 has been approved by the controller of the currency.

The controller of the currency has approved the organization of the First National Bank of Arcadia, Wis., with a capital of $25,000. The incorporators are John C. Gaveney, Ole O. Peterson, John A. Cashel, Oliver Busby and Andrew T. Christ.

The Bank of Cleveland, of Cleveland, Ohio, with a capital stock of $100,000, has been incorporated by P. Ritter, R. H. Russell, Joseph B. Turner, H. J. Smallwood, John Wood, H. E. C. Braunlick, John Scheal, C. D. McCaine, E. H. Stradman and J. W. Benton.

The Controller of the Currency has approved the application of L. H. Christ, Lewis H. Gorden, Thomas J. Bassett, Thomas Gregory, James W. Tribbett and H. M. Huber for authority to organize the Home National Bank of Thorntown, Ind., with a capital of $30,000.

Messrs. Henry C. Senne, August Moldenhauer, Peter M. Hoffman and Harvey H. Talcott have been authorized by the Illinois state auditor to organize the State Bank of Desplaines. The capital will be $25,000, divided into two hundred and fifty shares of $100 each.

The controller of the currency has declared a second dividend of 10 per cent in favor of the creditors of the American National Bank of Baltimore, Md., 20 per cent for the Globe National Bank of Boston, Mass., and 13.4 per cent for the Second National Bank of Rockford, Ill.

Secretary of State Cook of Georgia has issued a charter to the Bank of Covington, with a capital of $25,000. The incorporators are P. W. Godfrey, John L. Stephenson, W. C. Thompson, J. W. Sockwill, C. S. Thompson, L. O. Benton, N. Z. Anderson, E. O. Lee and Edward Heard.

A license to transact business has been granted by the Nebraska State Banking Board to the Blue Springs State Bank,

which starts out with $10,000 authorized capital stock. The incorporators are George S. Harris, I. E. Cameron, O. E. Bishop, W. W. Black, William C. Black, W. C. Black, Jr., and C. S. Black.

The Controller of the Currency has ordered an assessment of 100 per cent on the capital stock of the Farmers' National Bank of Vergennes, Vt., payable on or before June 10, 1901, but the receiver is authorized to extend the time without interest to allow quarterly payments to be made, the last to be September 10th.

The organization of a national bank at Atoka, I. T., has been completed with the following gentlemen as stockholders: J. T. Jeanes and R. J. Allen, of Duncan, I. T.; J. D. Lankford, D. N. Robb, G. A. Cobb, J. S. Fulton, J. S. Murrow, S. Damie, E. H. Rishel and S. B. Scratch of Atoka. The capital stock will be $25,000.

A bank has been organized at Cosby, Mo., with a capital stock of $10,000, fully paid up, and it is expected to begin business just as soon as a suitable building can be erected and furniture and fixtures secured, which will be about July 1st. The officers of the new institution will be Jacob Heinz, president, and E. M. Peters, cashier.

The Farmers' National Bank of Odebolt, Iowa, has been organized, with R. W. Sayre as president; A. E. Cook, vice president; S. B. Sayre, cashier, and W. A. Helsell, J. A. Cranston, Henry Frevert, A. E. Cook, Henry Petersmeyer, W. C. Paul and R. W. Sayre as directors. The new bank organized with a capital stock of $50,000.

The Nashville Trust Company of Nashville, Tenn., has added a banking department to its business. Deposits will be received subject to check, 1 per cent being allowed on such deposits. As heretofore, time deposits will also be received, subject to six days' withdrawal notice before withdrawal; 3 per cent interest is allowed on these latter deposits.

A party who has secured a loan from a national bank and given real estate security therefor cannot be heard to deny the right of the bank to enforce the provisions of the mortgage because of the section of the United States statutes prohibiting the taking of real estate security for a loan negotiated by a national bank. 85 N. W. Rep. (Neb.) 543.

The directors of the New York National Exchange Bank recently celebrated the fiftieth anniversary of the founding of that institution by entertaining at dinner at the Waldorf-Astoria more than 150 of the bank's principal depositors and prominent men of the city. The New York Exchange was the first state bank in this city to adopt the national system.

The Hazlewood Savings & Trust Company is the name of a new institution which opened for business corner Second and Hazlewood avenues, Hazlewood, Pittsburg, Pa. The company, which starts with a capital of $125,000, is under the management of W. H. Barker, president; F. C. Kohne, vice president, and L. Z. Birmingham, secretary and treasurer.

The total amount now on deposit in the banks of Ohio, exclusive of national banks, as shown in annual reports filed with the state auditor, is $163,539,055.30, as compared with $123,986,452.16 on deposit on the corresponding date of last year. The increase is unprecedented. There are now 201 banks, other than national, in Ohio, as compared with 181 a year ago.

The controller of the currency has approved an application for the organization of the Commercial National Bank of Council Bluffs, Iowa, with a capital of $100,000. The following directors have been selected: Governor L. M. Shaw, George W. Nicholson, J. R. Reed, Lewis Hammer, Fred R. Davis, C. N. Prie, Carl F. Kuehnle, F. C. Lougee, R. H. Bloomer, W. A. Maurer, J. F. Wilcox.

Harmon Wendell, commercial teller of the Dime Savings Bank of Detroit, Mich., has tendered his resignation for the purpose of accepting an appointment as a state bank examiner under Banking Commissioner George L. Maltz. Mr. Wendell has had a valuable banking experience. He was with the First National for several years as clerk and assistant teller, and has been with the Dime three years.

S. W. Rawson has sold 720 shares of stock in the Commercial National Bank of Chicago. James H. Eckles, president of the bank, was the purchaser, partly on his own account and partly on behalf of other strong interests in the institution. The price is reported at close to $350 a

share. The sale, therefore, involves about $252,000. James Longley of Boston, a director in Mr. Rawson's bank, the Union Trust Company, also sold his stock in the Commercial National, something over 100 shares, to Mr. Eckles and his friends.

The bill which passed the New York state legislature in the closing days of the session providing that the Farmers' Loan & Trust Company of New York city shall have all the rights and privileges of trust companies incorporated under the general trust company section of the State Banking act has been signed by the Governor. This is the oldest organization of its kind in the State, having been incorporated in 1822, and one of its original functions was insurance against loss by fire. The act which has now passed enables the company to select its directors in accordance with the general law.

The name of The Pittsburg Banker is with the May issue changed to The Banker. The consideration which prompts the change is the same which governed when the name of the original publication, "Pittsburgh Bank Returns," was changed to The Pittsburgh Banker. The object of the original publication was to present in handy form for reference the statements of the national and state banks of this city. The appreciation accorded the modest compilation led to a widening of the field of usefulness and a change of name. The present change is along the same line. The field is broadening, and the publication is expanding from a purely local environment.

Bank Commissioner Maltz, in his annual report, shows the total resources of Michigan state banks and trust companies to be nearly $129,000,000. During the year six state banks were organized, one reduced its capital stock, seven increased their capital, and two national banks were converted into state banks. The amount of cash on hand December 13, 1900, in state and national banks, was $44,086,452.72. The total number of depositors in state and national banks on the same date was 398,280, of whom 202,723 were savings depositors. The average dividend for the year was 9 1-5 per cent on capital, while on capital and surplus it was 7 2-5 per cent. The banking department cost the state only $3,490.60 over and above its receipts.

FOREIGN EXCHANGE.

The new book, "Foreign Exchange," published by W. K. Brooks, 78 Monroe street, Chicago, has been generally adopted by the leading banks throughout the United States for foreign exchange transactions. The conversion tables are so complete for every kind of foreign money and the explanations so comprehensive, the handling of foreign exchange transactions is made as simple as A B C. We note among the users of this book such leading foreign exchange bankers as Brown Bros. & Co., Knauth, Nachod & Kuhne, August Belmont & Co., Simon Borg & Co., Winslow Lanier & Co., Cuyler, Morgan & Co., Kountze Bros., N. W. Harris & Co., Ladenburg, Thallman & Co., and many others in New York, besides nearly all the leading banks throughout the United States.

The price of the book is $5.50 in cloth and $10 in leather binding, and will be sent to any banker for inspection.

The directors of the Fourth Street National Bank of Philadelphia declared a semi-annual dividend of 4 per cent. In addition $200,000 was carried to the surplus. The surplus fund is now $2,000,000. The officers of the bank are Sidney F. Tyler, president; R. H. Rushton, vice-president, and B. M. Faires and E. F. Shanbacker assistant cashiers.

A party who has secured a loan from a national bank, and given real estate security therefor, cannot be heard to deny the right of the bank to enforce the provisions of the mortgage because of the section of the United States statutes prohibiting the taking of real estate security for a loan negotiated by a national bank.

POSITION WANTED in a country bank by an experienced bookkeeper acquainted with all details of a bank. Ten years in the banking business. At present connected with one of the largest banks in Chicago. Thirty years old. Married. Best of references given. Address W. G. S., Care Rand, McNally, Bankers' Monthly, Chicago.

POSITION WANTED—By young man (25) in North or South Carolina or Georgia savings bank. At present in New York State Savings Bank. References. Address "Savings," care Rand-McNally Bankers' Monthly, Chicago, Ill.

MARKED GROWTH IN DEPOSITS.

The Fifth National Bank of Cincinnati, which now has deposits of over $3,000,000, was started in 1882 as the Queen City National Bank. In 1887 the title was changed. The bank's growth is best illustrated by the following comparison of deposits: October 6, 1896, $646,523; October 5, 1897, $954,767; September 20, 1898, $1,376,581; September 7, 1899, $2,079,200; September 5, 1900, $2,757,185; February 5, 1901, $3,116,792. The bank has a splendid location in the Chamber of Commerce building, convenient to the shopping district, railroads and hotels. A specialty is made of collections. The bank has a large par list, which it offers to correspondents and pays 2 per cent on daily balances. The bank's capital is $300,000, and its surplus $150,000. Charles A. Hinsch, the president of the bank, was elected to that office in 1897. In 1888 he was elected cashier. James M. Glenn is vice-president, and Thomas J. Davis, cashier.

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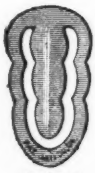

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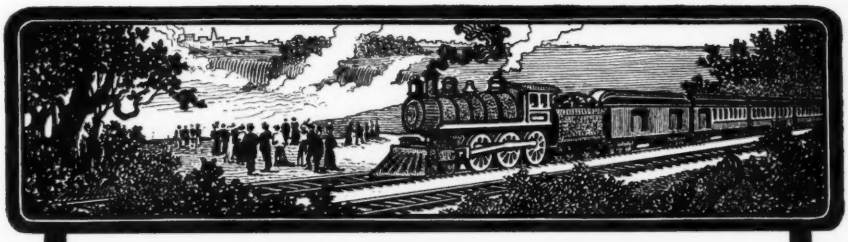

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FOREIGN EXCHANGE.

Foreign exchange has become so important a branch of banking business every banker should thoroughly understand it.

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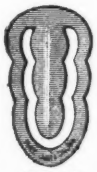

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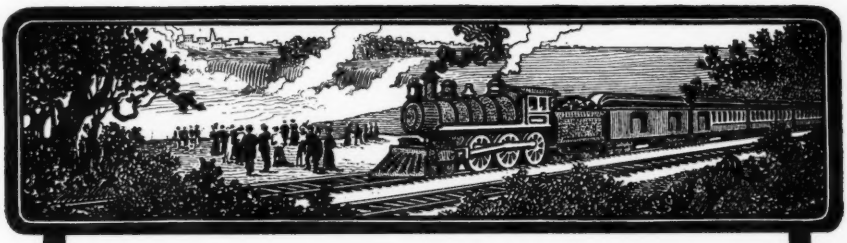

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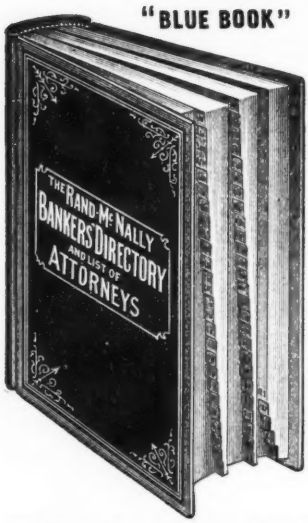

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JANUARY AND JULY.

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CONTENTS.

395 PAGES wherein all of the BANKS and BANKERS in the United States and Canada are listed in alphabetical order according to States, Cities, and Banks; also, a list of Foreign Banks and Bankers.

130 PAGES of TOWNS and VILLAGES (comprising about 90,000 names) without BANKS in the United States and Canada, with their nearest ACCESSIBLE Banking points.

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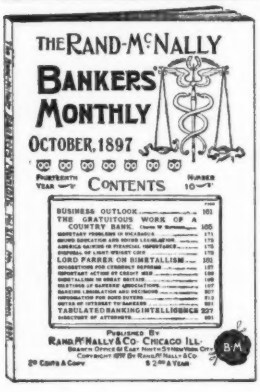
25 PAGES of CITY MAPS (11x14), comprising the principal cities in the United States.

100 PAGES wherein are listed the DIRECTORS of National, State, and Savings Banks and the leading Trust Companies in all the principal cities of the United States and Canada, arranged alphabetically by States, Cities, and Banks.

15 PAGES of Banking information in fore part of the Directory, pertaining to Holidays, Grace, Rates of Postage, Payment of Time and Sight paper, Interest Rate, Etc.—Classified Bankers' List, Bankers' Associations, list of National Bank Examiners, value of Foreign Coins, and Government Statistical Tables, including Public Debt Statement; also, a list of Cashiers and Assistant Cashiers, alphabetically arranged.



THE RAND-McNALLY BANKERS' MONTHLY

ESTABLISHED IN 1877.

CONTAINS ABOUT 130 PAGES EACH ISSUE.

☞ **EACH ISSUE contains the latest decisions on technical legal questions affecting commercial interests; also carefully prepared articles by prominent writers on economic subjects, besides a fund of other useful information.**

A Practical Magazine, and every Banker should read it regularly.

The BANKERS' MONTHLY lists each Month all of the New Banks, Failures, Re-organizations, Dissolutions, Changes in Titles, Etc.

NEW BANKING INTELLIGENCE.

The following information has been received since the January, 1901, edition of the BANKERS' DIRECTORY and LIST of BANK ATTORNEYS—"BLUE BOOK"—was issued.

NEW BANKS.

STATE.	TOWN AND COUNTY. ▲County Seats.	NAME OF BANK. § State. + Private.	PRESIDENT AND CASHIER.	PAID-UP CAPITAL	CORRESPONDENTS.
Alabama	Goodwater* (Coosa.)	Farmers & Mer. Bank §	W. E. Holloway J. L. Purifoy.		
"	▲Montgomery (Montgomery.)	Union Tr. & Sav. Co. §	Michael Cody James S. Willcox,	$100,000 *Sec.*	
"	Stevenson (Jackson.)	Bank of Stevenson §	W. H. Bogart N. C. Alston.	10,000	
Arkansas	▲Morrilton (Conway.)	Citizens Bank §	Henry James J. H. McClung.	25,000	Nat. Bk. Rep., N.Y.; Nat. Bk. Com., St. L.
"	▲Texarkana (Miller.)	Mer. & Planters Bk. §	George W. Fouke. Thomas H. Simms.	100,000	
California	Concord* (Contra Costa.)	Bank of Concord +	M. E. Lyon, *Cash.*	20,000	Nat. Bk. Com., N.Y.; First Nat. Bk., San F.
"	Covina (Los Angeles.)	First National Bank	C. H. Ruddock F. M. Douglass.	50,000	Nat. Park Bk., N.Y.; Chi. Nat. Bk., Chi.
Georgia	Bartow* (Jefferson.)	Bartow Bank §	William S. Witham E. M. Clark.		Ninth N. Bk., N.Y.; Sav. Bk. & Tr. Co., Savan.
"	▲Ellijay* (Gilmer.)	Gilmer County Bank +	(*John H. Carter*) B. S. Holden.	10,000	(*Branch of Blue Ridge Bank, Blue Ridge, Ga.*)
Idaho	▲Wallace (Shoshone.)	Bank of Commerce +	(*B. F. O'Neil*) Louis L. Odell.	25,000	Bk. of Com. N. Y.; Bkrs. Nat. Bk., Chi.
Illinois	Industry* (McDonough.)	Bank of Industry §	Albert Eads T. D. Sullivan.	25,000	Union Nat. Bk., Macomb, Ill.
"	▲Jacksonville (Morgan.)	Ayers National Bank	M. P. Ayers J. A. Ayers.	200,000	Am. Ex. Nat. Bk., N.Y.; First Nat. Bk., Chi.
"	▲Mt. Carmel (Wabash.)	American Nat. Bk.	J. M. Mitchell J. B. Warren.	50,000	Morton Tr. Co., N. Y.; Am. Tr. & Sav. Bk., Chi.
Indiana	Manilla* (Rush.)	Manilla Bank +	Thomas K. Mull H. O. Gross.		Han. Nat. Bk., N. Y.; Fletcher N. Bk., Indpls.
Indian Territory	Holdenville (Creek.)	Nat. Bk. of Holdenville.	Willard Johnston. C. S. Reed.	12,500	Han. Nat. Bk., N.Y.; Am. Nat. Bk., K. C.
"	Lehigh (Choctaw.)	Lehigh National Bank	F. R. Phillips Boone Williams.	25,000	Chase Nat. Bk., N. Y.; Nat. Bk. Com., K. C.
"	Poteau (Choctaw.)	Bank of Poteau §	Edward McKenna T. C. Moore.	25,000	Mer. Bk., Ft. Smith, Ark.
"	Roff (Chickasaw.)	Farmers Bank §	Randolph Lawrence John G. James.	25,000	Nat. City Bk., N.Y.; Cont. Nat. Bk., St. Louis.
"	Wynnewood (Chickasaw.)	Southern National Bank	A. B. Dunlap E. C. Borchers.	50,000	Cent. Nat. Bk., N. Y.; Am. Nat. Bk., K. C.
Iowa	Fayette (Fayette.)	State Bank of Fayette §	W. A. Hoyt C. R. Carpenter.	35,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Chi.
"	Mitchellville (Polk.)	City Bank +	George D. Wood O. F. Ecklund.		First Nat. Bk., Chi.; Des M. Sav. Bk., Des M.
"	▲New Hampton (Chickasaw.)	State Bank of New Hampton §	John Foley W. L. Turner.	50,000	
"	Rembrandt* (Buena Vista.)	Bank of Rembrandt +	C. B. Mills R. G. Hulett.		
"	▲Sioux City (Woodbury.)	Peoples Savings Bank §	Fred A. Bennett A. T. Bennett	50,000	Northern Trust Co. Bk., Chi.
Kansas	Burlingame (Osage.)	Slaughter & Taylor State Bank §	J. P. Slaughter Charles G. Taylor.	5,000	Cent. Nat. Bk. N. Y.; City Nat. Bk., K. C.
"	▲Clay Center (Clay.)	Citizens State Bank §	F. B. Fullington P. P. Kehoe.	15 000	Nat. Pk. Bk., N.Y.; Inter-State Nat. Bk., K. C.
"	Cuba (Republic.)	State Bank of Cuba §	John Goeller Eugene McDonald	10,000	Am. Nat. Bk., K. C.
"	▲Emporia (Lyon.)	Emporia State Bank §	William Wayman. Fremont Miller.	50,000	Nat. Bk. of No. Am., N.Y.; First Nat. Bk., K. C.
"	▲Garden City (Finney.)	Stockmans State Bk. §	Henry F. J. Ricker W. B. George.	30,000	Nat. Bk. Com., K. C.
Louisiana	▲Baton Rouge (E. Baton Rouge)	Louisiana State Bank §	Joseph Gottlieb W. H. Bynam.	75,000	West. Nat. Bk., N. Y.; N. O. Nat. Bk., N. O.
"	▲New Orleans (Orleans.)	Algiers Savings Bank §	Leigh Carroll Lynn H. Dinkins.	50,000	Chase Nat. Bk., N. Y.; Whitney Nat. Bk., N.O.
"	Patterson (St. Mary.)	First National Bank	Bernard Levy R. Lee Riggs.	25,000	Seab. Nat. Bk., N. Y.; State Nat. Bk., N. O.
"	▲Shreveport (Caddo.)	Citizens National Bank	S. B. McCutchen M. A. McCutchen.	100,000	Chas. Nat. Bk., N. Y.; Whitney Nat. Bk., N.O.; Mech. Bk., St. L.
Maine	Mechanic Falls* (Androscoggin.)	Lewiston Trust & Safe Deposit Co. §	C. M. Hutchins, *Mgr.*		(*Branch of Lewiston*)
Michigan	Millersburg* (Presque Isle.	Exchange Bank +	(*C. R. Willings*)		Peoples Sav. Bk. Det.; Alpena Nat. Bk., Alpena, Mich.

* New Banking Point.

STATE.	TOWN AND COUNTY. ▲ County Seats.	NAME OF BANK. § State. † Private.	PRESIDENT AND CASHIER.	PAID-UP CAPITAL.	CORRESPONDENTS.
Michigan	Niles (Berrien.)	Niles City Bank †			Nat. City Bk., N.Y.; First Nat. Bk., Chi.
"	Niles (Berrien.)	Snell & Co. †	W. W. Newman. T. T. Snell.	$ 50,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Chi.
"	Pinconning* (Bay.)	Farmers Bank †	(*W. S. Fotheringham.*)	10,000	Peninsular Sav. Bk., Det.
Minnesota	Henning (Otter Tail.)	State Bank of Henning. §	F. G. Barrows. R. R. Patterson.	13,500	Chase Nat. Bk., N. Y.; No. W. Nat. Bk., Minpls.
"	Lanesboro (Fillmore.)	Farmers & Mer. Bk †	(*Nelson Bros.*) S. A. Nelson, *Cash*		State Bk. of Chi. and La Crosse, Wis.
"	Tintah* (Traverse.)	Bank of Tintah †	J. P. Dahlquist *Cash.*	10,000	Nat. Park Bk., N Y.; No. W. Nat. Bk., Mnpls.
Missouri	▲Centerville* (Reynolds.)	Reynolds County Bank. §	J. T. Dobbins. W. Z. Carter.	10,000	
"	Kansas City (Jackson.)	German-American Bk. §	John W. Wagner. H. C. Lambert.	50,000	Western Nat. Bk., N. Y.
Montana	▲Anaconda (Deerlodge.)	Daly Bank & Trust Co. §	John R. Toole. Louis V. Bennett	100,000	Nat. City Bk., N.Y.; First Nat. Bk., Chi., Minpls., and St. Paul.
"	▲Butte (Silverbow.)	Daly Bank & Trust Co. §	W. W. Dixon. C. C. Swinborne.	100,000	Nat. City Bk., N. Y.
"	Wibaux* (Dawson.)	Dawson County Bank †	W. A. Orgain. R. F. Smith.		1st N. Bk., Minpls.; State N. Bk., Miles City, Mont.
New York	Suffern* (Rockland.)	Suffern National Bank	James B. Campbell. J. Fred Duryee.	25,000	
North Carolina	Benson* (Johnston.)	Bank of Benson §	J. D. Parrish. E. L. Hall.	10,000	
"	▲Statesville (Iredell.)	Statesville Loan & Tr Co. §	M. K. Steele. D. M. Ausley, *S. & Tr*	25,000	Han. Nat. Bk., N. Y.
"	▲Troy* (Montgomery.)	Bank of Montgomery §	W. J. Armfield, Jr. J. G. Tomlinson.	10,000	Mer. Nat. Bk., Balt.; Nat Bk. of High Point, N.C.
"	Weldon (Halifax.)	First National Bank	W. H. S. Burgwyn, *Prest.*	25,000	
Ohio	▲Akron (Summit.)	Security Saving Bank §	George W. Plumer. Edwin Wagner.	50,000	
"	▲Cleveland (Cuyahoga.)	Bankers National Bank.	Luther Allen. Joseph R. Kraus.	500,000	
"	▲Elyria (Lorain.)	Elyria Sav. & Bkg. Co. §	Wm. A. Braman. W. C. Le Master.	50,000	Chase Nat. Bk., N. Y.; Metro. Nat. Bk., Clev.
"	Hicksville (Defiance.)	Hicksville Nat. Bk.	J. M. Ainsworth. J. L. Bevington.	25,000	
Oklahoma Ter.	Blackburn* (Pawnee.)	Bank of Blackburn §	G. W. Sutton. W. T. Litten.	5,000	Nat. Bk. Com., Kan. C.
"	Fort Sill* (Oklahoma.)	First National Bank	George M. Paschal. Frank M. English	25,000	Han. Nat. Bk., N. Y.; Am. Nat. Bk., Kan. C.
"	▲Kingfisher (Kingfisher.)	Kingfisher Nat. Bk.	L. F. Potter. G. A. Nelson.	25,000	Chase Nat. Bk., N. Y.; First Nat. Bk., Kan. C.
"	▲Oklahoma (Oklahoma.)	Union Trust Co. §	H. D. Price. C. W. Allen, *Sec.*	40,000	Am. Nat. Bk., Kan. C.
Oregon	Ashland (Jackson.)	First National Bank	E. A. Sherwin. A. McCallen.	25,000	Han. N. Bk., N.Y.; Wells, Fargo & Co. Bk., Port.
Pennsylvania	▲New Castle (Lawrence.)	Lawrence Sav. & Tr. Co. §	G. W. Johnson. E. E. McGill, *S. & Tr*	300,000	Chase Nat. Bk., N. Y.; T. Mellan & Sons, Pitt.
"	▲Pittsburg (Allegheny.)	American Trust Co. §	F. L. Robbins. John A. Irwin, (*Sec. & Tr*)	1,000,000	
South Dakota	Romona* (Lake.)	Romona State Bank §	M. E. Hart. George G. Ackley.	5,000	First Nat. Bk., Chi., and Madison, S. D.
"	Wilmot (Roberts.)	Farmers State Bank §	C. F. Porter. Louis Hongen.	8,500	First Nat. Bk., Chi.; No. W. Nat. Bk., Minpls.
Tennessee	Eagleville* (Rutherford.)	Bank of Eagleville §	J. C. Williams. A. B. Robertson.	10,000	Nat. Bk. Com., N. Y.; Am. Nat. Bk., Nash.
"	Henning* (Lauderdale.)	Farmers & Mer. Bk. §	S. M. Roy. Samuel Alston.	20,000	
"	▲Lebanon (Wilson.)	American National Bank	E. E. Beard. W. H. Brown.	25,000	Han. Nat. Bk., N. Y. Fourth Nat. Bk., Nash.
Texas	Centerpoint* (Kerr.)	Farmers & Mer. Bk. †	H. M. Burney. G. P. McCorkle.	10,000	Han. Nat. Bk., N. Y.
"	▲Gilmer (Upshur.)	Far. & Mer. Nat. Bk.	W. B. Womack. W. O. Boyd.	36,900	Seab. Nat. Bk., N. Y. Am. Nat. Bk., Dallas.
"	▲Goldthwaite (Mills.)	D. H. Trent †			
"	▲Groveton* (Trinity.)	Farmers & Mer. Bk. †	Geo. W. Riddee. L. R. Tife.	10,000	
"	▲Hondo* (Medina.)	First National Bank	Geo. W. Jones. Isaac Wilson.	25,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	Itasca (Hill.)	Itasca National Bank	Rufus Martin. W. H. Coffman.	30,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	▲Jacksboro (Jack.)	Citizens National Bank	T. C. Phillip. F. H. Jones.	30,000	Seab. N. B., N.Y.; Far. & Mech. N. B., Ft. Worth.
"	Killeen (Bell.)	First National Bank	Chas. M. Campbell. J. M. Warren.	25,000	N. City Bk., N.Y.; Temple N. Bk., Temple, Tex.

* New Banking Point.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital.	Correspondents.
Texas	Ladonia (Fannin.)	Ladonia National Bank.	C. T. Jackson. W. C. Evans.	$ 35,000	Scab. Nat. Bk., N. Y.; Nat. Bk. Com., St. L.
"	Merkel (Taylor.)	Joseph H. Warnick †	Wm. H. Dunning, *Cash.*	15,000	
Virginia	▲Portsmouth (Norfolk.)	Portsmouth Dime Sav. Bank §	A. J. Phillips. John H. Downing.	25,000	N. Park Bk., N. Y.; Far. & Mer. N. Bk., Balt.
Washington	Odessa* (Lincoln.)	Odessa State Bank §	J. D. Bassett. R. C. Kennedy.		Han. Nat. Bk., N. Y.; Seattle Nat. Bk., Seat.
"	▲Ritzville (Adams.)	First National Bank	J. D. Bassett. Geo. A. Kennedy.	30,000	Han. Nat. Bk., N. Y.; Cont. Nat. Bk., Chi.
West Virginia	Auburn* (Ritchie.)	Auburn Exchange Bk. §	J. C. Lawson. J. Sommerville, *V.-P.*	2,500	
Wisconsin	▲Mauston (Juneau.)	State Bank of Mauston. §	J. T. Heath. W. W. Hinton.	25,000	Han. Nat. Bk. N. Y.; Cont. Nat. Bk., Chi.
"	Merrillan* (Jackson.)	American Exchange Bk. †	(*A. S. Trow*)	5,000	
Ontario, Can.	Brantford (Brant.)	Harris, Cook & Co. †			
Quebec, Can	St. Raymond (Quebec.)	Peoples Bank of Halifax §			

* New Banking Point.

BANKS REPORTED DISCONTINUED

Since the January, 1901, edition of the BANKERS' DIRECTORY—"BLUE BOOK"—was issued.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	Remarks.
California	Covina Los Angeles	Covina Valley Bank §	Reorganized.
Connecticut	South Norwalk Fairfield	First National Bank	Liquidating.
Illinois	▲Chicago Cook	Produce Exchange Bank †	Absorbed by Western State Bank.
"	▲Jacksonville Morgan	M. P. Ayers & Co. †	Reorganized.
"	▲Mount Carmel Wabash	American State Bank §	Reorganized.
Indian Ter.	Holdenville Creek	Citizens Bank †	Reorganized.
"	Lehigh Choctaw	Bank of Lehigh †	Reorganized.
"	Poteau Choctaw	Edmond McKenna †	Succeeded by Bank of Poteau.
Iowa	Fayette Fayette	Bank of Fayette †	Reorganized.
"	Le lyard Kossuth	First City Bank †	Liquidated.
Kansas	Cuba Republic	Cuba Exchange Bank †	Succeeded by State Bank of Cuba.
Louisiana	▲Shreveport Caddo	S. B. McCutchen †	Succeeded by Citizens National Bank.
Michigan	Niles Berrien	First National Bank	Failed.
Minnesota	Henning Otter Tail	Bank of Henning †	Succeeded by State Bank of Henning.
Missouri	Kansas City Jackson	Bank of Grand Avenue §	Liquidating.
"	St. Louis St. Louis City	Gaylord, Blessing & Co. †	Failed.
Montana	▲Anaconda Deerlodge	Mrs. Marcus Daly †	Succeeded by Daly Bank & Trust Co.
"	▲Butte Silverbow	Daly, Donahoe & Moyer †	Succeeded by Daly Bank & Trust Co.
New York	Castleton Rensselaer	National Bank of Castleton	Liquidating.
"	Hannibal Oswego	Brewster Banking Office †	Failed.
"	New York New York	Trust Co. of New York §	Consolidated with No. Am. Tr. Co.
North Dakota	Lidgerwood R chland	Movius State Bank §	Reorganized.
Pennsylvania	Punxsutawney Jefferson	Citizens Bank §	Absorbed by First National Bank.
"	▲York York	J. M. Smyser & Co. †	Liquidating.
South Carolina	▲Orangeburg Orangeburg	First National Bank	Liquidating.
Tennessee	▲Lebanon Wilson	Peoples Bank §	Reorganized.
Texas	Columbia Brazoria	Columbia Exchange Bank †	Absorbed by Bank of Angleton, Tex.
"	▲Goldthwaite Mills	First National Bank	Succeeded by D. H. Trent.
Washington	▲Ritzville Adams	Adams County Bank §	Succeeded by First National Bank.
Wisconsin	▲Mauston Juneau	Bank of Mauston †	Reorganized.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital.	Correspondents.
Michigan	Niles (Berrien.)	Niles City Bank †			Nat. City Bk., N. Y.; First Nat. Bk., Chi.
"	Niles (Berrien.)	Snell & Co. †	W. W. Newman. T. T. Snell.	$ 50,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Chi.
"	Pinconning* (Bay.)	Farmers Bank †	(*W. S. Fotheringham.*)	10,000	Peninsular Sav. Bk., Det.
Minnesota	Henning (Otter Tail.)	State Bank of Henning. §	F. G. Barrows. R. R. Patterson.	13,500	Chase Nat. Bk., N. Y.; No. W. Nat. Bk., Minpls.
"	Lanesboro (Fillmore.)	Farmers & Mer. Bk †	(*Nelson Bros.*) S. A. Nelson, *Cash*		State Bk. of Chi. and La Crosse, Wis.
"	Tintah* (Traverse.)	Bank of Tintah †	J. P. Dahlquist *Cash.*	10,000	Nat. Park Bk., N. Y.; No. W. Nat. Bk., Mnpls.
Missouri	▲Centerville* (Reynolds.)	Reynolds County Bank. §	J. T. Dobbins. W. Z. Carter.	10,000	
"	Kansas City (Jackson.)	German-American Bk. §	John W. Wagner. H. C. Lambert.	50,000	Western Nat. Bk., N. Y.
Montana	▲Anaconda (Deerlodge.)	Daly Bank & Trust Co. §	John R. Toole. Louis V. Bennett.	100,000	Nat. City Bk., N. Y.; First Nat. Bk., Chi., Minpls., and St. Paul.
"	▲Butte (Silverbow.)	Daly Bank & Trust Co. §	W. W. Dixon. C. C. Swinborne.	100,000	Nat. City Bk., N. Y.
"	Wibaux* (Dawson.)	Dawson County Bank †	W. A. Orgain. R. F. Smith.		1st N. Bk., Minpls.; State N. Bk., Miles City, Mont.
New York	Suffern* (Rockland.)	Suffern National Bank	James B. Campbell. J. Fred Duryee.	25,000	
North Carolina	Benson* (Johnston.)	Bank of Benson §	J. D. Parrish. E. L. Hall.	10,000	
"	▲Statesville (Iredell.)	Statesville Loan & Tr Co. §	M. K. Steele. D. M. Ausley, *S. & Tr*	25,000	Han. Nat. Bk., N. Y.
"	▲Troy* (Montgomery.)	Bank of Montgomery §	W. J. Armfield, Jr. J. G. Tomlinson.	10,000	Mer. Nat. Bk., Balt.; Nat. Bk. of High Point, N. C.
"	Weldon (Halifax.)	First National Bank	W. H. S. Burgwyn. *Prest.*	25,000	
Ohio	▲Akron (Summit.)	Security Saving Bank §	George W. Plumer. Edwin Wagner.	50,000	
"	▲Cleveland (Cuyahoga.)	Bankers National Bank.	Luther Allen. Joseph R. Kraus.	500,000	
"	▲Elyria (Lorain.)	Elyria Sav. & Bkg. Co. §	Wm. A. Braman. W. C. Le Master.	50,000	Chase Nat. Bk., N. Y.; Metro. Nat. Bk., Clev.
"	Hicksville (Defiance.)	Hicksville Nat. Bk.	J. M. Ainsworth. J. L. Bevington.	25,000	
Oklahoma Ter.	Blackburn* (Pawnee.)	Bank of Blackburn §	G. W. Sutton. W. T. Litten.	5,000	Nat. Bk. Com., Kan. C.
"	Fort Sill* (Oklahoma.)	First National Bank	George M. Paschal. Frank M. English	25,000	Han. Nat. Bk., N. Y.; Am. Nat. Bk., Kan. C.
"	▲Kingfisher (Kingfisher.)	Kingfisher Nat. Bk.	L. F. Potter. G. A. Nelson.	25,000	Chase Nat. Bk., N. Y.; First Nat. Bk., Kan. C.
"	▲Oklahoma (Oklahoma.)	Union Trust Co. §	H. D. Price. C. W. Allen, *Sec.*	40,000	Am. Nat. Bk., Kan. C.
Oregon	Ashland (Jackson.)	First National Bank	E. A. Sherwin. A. McCallen.	25,000	Han. N. Bk., N. Y.; Wells, Fargo & Co. Bk., Port.
Pennsylvania	▲New Castle (Lawrence.)	Lawrence Sav. & Tr. Co. §	G. W. Johnson. E. E. McGill, *S. & Tr*	300,000	Chase Nat. Bk., N. Y.; T. Mellan & Sons, Pitt.
"	▲Pittsburg (Allegheny.)	American Trust Co. §	F. L. Robbins. John A. Irwin, (*Sec. & Tr*)	1,000,000	
South Dakota	Romona* (Lake.)	Romona State Bank §	M. E. Hart. George G. Ackley.	5,000	First Nat. Bk., Chi., and Madison, S. D.
"	Wilmot (Roberts.)	Farmers State Bank §	C. F. Porter. Louis Hongen.	8,500	First Nat. Bk., Chi.; No. W. Nat. Bk., Minpls.
Tennessee	Eagleville* (Rutherford.)	Bank of Eagleville §	J. C. Williams. A. B. Robertson.	10,000	Nat. Bk. Com., N. Y.; Am. Nat. Bk., Nash.
"	Henning* (Lauderdale.)	Farmers & Mer. Bk. §	S. M. Roy. Samuel Alston.	20,000	
"	▲Lebanon (Wilson.)	American National Bank	E. E. Beard. W. H. Brown.	25,000	Han. Nat. Bk., N. Y. Fourth Nat. Bk., Nash.
Texas	Centerpoint* (Kerr.)	Farmers & Mer. Bk. †	H. M. Burney. G. P. McCorkle.	10,000	Han. Nat. Bk., N. Y.
"	▲Gilmer (Upshur.)	Far. & Mer. Nat. Bk.	W. B. Womack. W. O. Boyd.	36,900	Seab. Nat. Bk., N. Y. Am. Nat. Bk., Dallas.
"	▲Goldthwaite (Mills.)	D. H. Trent †			
"	▲Groveton* (Trinity.)	Farmers & Mer. Bk. †	Geo. W. Riddee. L. R. Tife.	10,000	
"	▲Hondo* (Medina.)	First National Bank	Geo. W. Jones. Isaac Wilson.	25,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	Itasca (Hill.)	Itasca National Bank	Rufus Martin. W. H. Coffman.	30,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	▲Jacksboro (Jack.)	Citizens National Bank	T. C. Phillip. F. H. Jones.	30,000	Seab. N. B., N. Y.; Far. & Mech. N. B., Ft. Worth.
"	Killeen (Bell.)	First National Bank	Chas. M. Campbell. J. M. Warren.	25,000	N. City Bk., N. Y.; Temple N. Bk., Temple, Tex.

* New Banking Point.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital.	Correspondents.
Texas	Ladonia (Fannin.)	Ladonia National Bank.	C. T. Jackson. W. C. Evans.	$ 35,000	Scab. Nat. Bk., N. Y.; Nat. Bk. Com., St. L.
"	Merkel (Taylor.)	Joseph H. Warnick †	Wm. H. Dunning. *Cash.*	15,000	
Virginia	▲Portsmouth (Norfolk.)	Portsmouth Dime Sav. Bank §	A. J. Phillips. John H. Downing.	25,000	N. Park Bk., N. Y.; Far. & Mer. N. Bk., Balt.
Washington	Odessa* (Lincoln.)	Odessa State Bank §	J. D. Bassett. R. C. Kennedy.	.....	Han. Nat. Bk., N. Y.; Seattle Nat. Bk., Seat.
"	▲Ritzville (Adams.)	First National Bank	J. D. Bassett. Geo. A. Kennedy.	30,000	Han. Nat. Bk., N. Y.; Cont. Nat. Bk., Chi.
West Virginia	Auburn* (Ritchie.)	Auburn Exchange Bk. §	J. C. Lawson. J. Sommerville, *V.-P.*	2,500	
Wisconsin	▲Mauston (Juneau.)	State Bank of Mauston. §	J. T. Heath. W. W. Hinton.	25,000	Han. Nat. Bk., N. Y.; Cont. Nat. Bk., Chi.
"	Merrillan* (Jackson.)	American Exchange Bk. †	(*A. S. Trow*)	5,000	
Ontario, Can.	Brantford (Brant.)	Harris, Cook & Co. †	.....	.....	
Quebec, Can	St. Raymond (Quebec.)	Peoples Bank of Halifax §	.....	.....	

* New Banking Point.

BANKS REPORTED DISCONTINUED

Since the January, 1901, edition of the BANKERS' DIRECTORY—"BLUE BOOK"—was issued.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	Remarks.
California	Covina Los Angeles	Covina Valley Bank §	Reorganized.
Connecticut	South Norwalk Fairfield	First National Bank	Liquidating.
Illinois	▲Chicago Cook	Produce Exchange Bank †	Absorbed by Western State Bank.
"	▲Jacksonville Morgan	M. P. Ayers & Co. †	Reorganized.
"	▲Mount Carmel Wabash	American State Bank §	Reorganized.
Indian Ter.	Holdenville Creek	Citizens Bank †	Reorganized.
"	Lehigh Choctaw	Bank of Lehigh †	Reorganized.
"	Poteau Choctaw	Edmond McKenna †	Succeeded by Bank of Poteau.
Iowa	Fayette Fayette	Bank of Fayette †	Reorganized.
"	Ledyard Kossuth	First City Bank †	Liquidated.
Kansas	Cuba Republic	Cuba Exchange Bank †	Succeeded by State Bank of Cuba.
Louisiana	▲Shreveport Caddo	S. B. McCutchen †	Succeeded by Citizens National Bank.
Michigan	Niles Berrien	First National Bank	Failed.
Minnesota	Henning Otter Tail	Bank of Henning †	Succeeded by State Bank of Henning.
Missouri	Kansas City Jackson	Bank of Grand Avenue §	Liquidating.
"	St. Louis St. Louis City	Gaylord, Blessing & Co. †	Failed.
Montana	▲Anaconda Deerlodge	Mrs. Marcus Daly †	Succeeded by Daly Bank & Trust Co.
"	▲Butte Silverbow	Daly, Donahoe & Moyer †	Succeeded by Daly Bank & Trust Co.
New York	Castleton Rensselaer	National Bank of Castleton	Liquidating.
"	Hannibal Oswego	Brewster Banking Office †	Failed.
"	New York New York	Trust Co. of New York §	Consolidated with No. Am. Tr. Co.
North Dakota	Lidgerwood Richland	Movius State Bank §	Reorganized.
Pennsylvania	Punxsutawney Jefferson	Citizens Bank §	Absorbed by First National Bank.
"	▲York York	J. M. Smyser & Co. †	Liquidating.
South Carolina	▲Orangeburg Orangeburg	First National Bank	Liquidating.
Tennessee	▲Lebanon Wilson	Peoples Bank §	Reorganized.
Texas	Columbia Brazoria	Columbia Exchange Bank †	Absorbed by Bank of Angleton, Tex.
"	▲Goldthwaite Mills	First National Bank	Succeeded by D. H. Trent.
Washington	▲Ritzville Adams	Adams County Bank §	Succeeded by First National Bank.
Wisconsin	▲Mauston Juneau	Bank of Mauston †	Reorganized.

REPRESENTATIVE ATTORNEYS
IN THE
United States and Canada

Names given in this list may be relied on as being entirely trustworthy and responsible in matters of Commercial Law, Collections, and any Legal Business entrusted to them.

ALABAMA.

Town and County.	Name.
▲Abbeville*† .....Henry	J. G. Cowan.
Albertville*† ...Marshall	E. O. McCord.
Alexander City*†Talla'sa	P. O. Stevens.
▲Andalusia* ....Covington	Henry Opp.
▲Anniston*†.....Calhoun	J. J. WILLETT. Refers to Anniston and First National Banks.
▲Ashland* .....Clay	Bowle, Dixon & Manning.
▲Ashville*.....St. Clair	Inzer & Greene.
▲Athens*† .....Limestone	W. T. Sanders.
Attalla*† .....Etowah	See Gadsden.
Bessemer*† ....Jefferson	B. C. Jones.
▲Birmingham*†.Jefferson	B. M. ALLEN. Refers to First National Bank.
" ..... "	GARRETT, UNDERWOOD & THACH, Counsel for Peoples Savings Bank and Tutwiler Coal, Coke & Iron Co.
" ..... "	E. J. SMYER. Attorney for First National Bank, Birmingham Trust & Savings Co., and Continental Gin Co.
" ..... "	JAMES L. TANNER. Refers to First National Bank.
Blocton*† .....Bibb	W. H. Logan.
▲Brewton*† ....Escambia	M. A. RABB.
Bridgeport*†....Jackson	J. L. Hackworth.
▲Butler* .....Choctaw	Edward J. Gilder.
▲Camden*† .....Wilcox	Miller & Bonner.
▲Carrollton*.....Pickens	M. L. Stansel.
▲Center* .....Cherokee	Thomas Bradford.
▲Centerville*†.....Bibb	W. W. Lavender.
Citronelle*† .....Mobile	See Mobile.
▲Clanton*† .....Chilton	Adams & Martin.
▲Clayton*† .....Barbour	E. P. Thomas.
Columbia*† .....Henry	B. F. REID.
▲Columbiana*† ....Shelby	Brown & Leeper.
Courtland*† ...Lawrence	See Moulton.
▲Cullman*† .....Cullman	George H. Parker.
▲Dadeville*†...Tallapoosa	T. L. Bulger.
▲Daphne* .....Baldwin	J. J. Clemmons.
▲Decatur*† .....Morgan	C. C. HARRIS.
Demopolis*† ...Marengo	GESNER WILLIAMS.
Dothan*† .....Henry	Espy & Farmer.
▲Double Springs*.Winston	P. H. Newman.
▲Edwardsville*† Cleburne	Merrill & Bridges.
▲Elba*† .....Coffee	Hickman & Riley.
Ensley*† .....Jefferson	See Birmingham.
Enterprise*† .....Coffee	See Elba.
Eufaula*† .....Barbour	A. H. MERRILL.
▲Eutaw*† .....Greene	McQueen & Harwood.
▲Evergreen*† ....Conecuh	Farnham & Crum.
Faunsdale*† ....Marengo	R. M. Douglas.
▲Fayette*† .....Fayette	McGuire & Collier.
▲Florence*† ...Lauderdale	SIMPSON & JONES.
▲Fort Payne*† ...De Kalb	L. L. Cochran.
Fruithurst*† ...Cleburne	R. L. Blackmarr.
▲Gadsden*† .....Etowah	DORTCH & MARTIN.
▲Geneva*† .....Geneva	M. E. Milligan.
▲Greensboro*† ..... Hale	Tutwiler & Jones.
▲Greenville*† .....Butler	Richardson & Hamilton.
▲Grove Hill* .....Clarke	Lakeland & Wilson.
▲Guntersville*†..Marshall	J. D. Davis.
▲Hamilton*● .....Marion	B. R. Fite.
Hartsells*† .....Morgan	Porter M. Brindley.
▲Hayneville* .....Lowndes	Richardson & Whitten.
▲Huntsville*† ....Madison	ROBERT E. SPRAGINS.
Jacksonville*† . Calhoun	S. D. G. Brothers.
▲Jasper* .....Walker	Coleman & Bankhead.
▲Lafayette*† ....Chambers	E. M. OLIVER.
▲Linden* .....Marengo	W. Cunninghame.
▲Livingston*†.....Sumter	Altman & Brockway.
▲Luverne*† ....Crenshaw	Richardson & Bricken.
▲Marion*†.....Perry	J. H. Stewart.
▲Mobile*† .....Mobile	GREGORY L. & H. T. SMITH. Attorneys for First National Bank.
" ..... "	VAUGHAN & GAILLARD. Practice in all courts. Prompt and persistent attention given to collections and all legal business. Reference: First National Bank and Peoples Bank, Mobile.
▲Monroeville* .....Monroe	B. L. Hibbard.
Montevallo*† .....Shelby	J. M. Reynolds.
¶▲Montgomery*† .Mont'y	GRAHAM & STEINER. Attorneys for R. G. Dun & Co., Josiah Morris & Co., bankers, and Farley National Bank.
▲Moulton*.....Lawrence	James I. Abercrombie.
New Decatur*† ..Morgan	J. C. Eyster.
▲Oneonto*†.....Blount	G. W. Darden.
▲Opelika*† .....Lee	SAMFORD & SON.
Oxford*† .....Calhoun	E. H. Hanna.
▲Ozark*† .....Dale	Joseph E. Acker.
Piedmont*† .....Calhoun	Cooke & Cooke.
Pratt City*● ....Jefferson	J. B. & C. D. Comstock.
▲Prattville*† .... Autauga	C. E. O. TIMMERMAN.
Roanoke*† .....Randolph	R. E. Taylor.
▲Rockford* ..... Coosa	John W. Batson.
▲Russellville*† ...Franklin	W. H. KEY.
▲Scottsboro*† ....Jackson	J. E. Brown.
▲Seale*† .....Russell	Boykin & Benton.
▲Selma*† .....Dallas	L. E. JEFFRIES. Attorney for Woolsey Banking House, Central City Loan Assn., Cawthon Cotton Mills, and Estelle Cotton Mills.
Sheffield*† ..... Colbert	R. H. Wilboyte.
▲St. Stephens*. Washington	C. C. Kimbrough.
Sylacauga*† .. Talladega	See Talladega.
▲Talladega*† ..Talladega	WHITSON & GRAHAM.
Thomasville*† .... Clarke	Norman Gunn.
▲Troy*† ..... Pike	W. H. PARKS & SON.
▲Tuscaloosa*† .Tuscaloosa	FOSTER & OLIVER.
▲Tuscumbia*† .....Colbert	Isaac Orme.
▲Tuskegee*† ..... Macon	W. F. Foster
▲UnionSprings*† .Bullock	JINKS & COPE.
Uniontown*† ..... Perry	G. B. Johnston.
▲Vernon* .....Lamar	Nesmith & Nesmith.
Vinemont .....Cullman	See Cullman.
Warrior*† .....Jefferson	S. C. Davidson.
▲Wedowee* ..... Randolph	R. S. Fate.
▲Wetumpka*† ..... Elmore	W. P. Gaddis.

ALASKA.

Juneau*●	Lyons & Lyons.
Nome	James Keffer.
▲Sitka*●	BURTON E. BENNETT.
Skagway●	Church & Day.

ARIZONA.

Bisbee*† .....Cochise	JOSEPH M. O'CONNELL.
▲Flagstaff*† .....Coconino	E. E. Ellinwood.
▲Florence*† ..... Pinal	W. R. STONE.
▲Globe*† ..... Gila	P. T. Robertson.
▲Holbrook*† ..... Navajo	C. O. Anderson.
Jerome*† ..... Yavapai	HEYWARD M. GIBBES.
▲Kingman*† ..... Mohave	J. M. Brown.
Mesa*† ..... Maricopa	George W. Woy.
▲Nogales*† ....Santa Cruz	E. Williams.
¶▲Phœnix*† .....Maricopa	L. H. CHALMERS.
▲Prescott*† ..... Yavapai	E. M. SANFORD.
Safford*† ..... Graham	See Solomonsville.
▲Solomonsville*†..Graham	Wiley E. Jones.
▲St. Johns*.....Apache	Walter G. Scott.
Tempe*† ..... Maricopa	W. J. Kingsbury.
▲Tombstone*† .... Cochise	Charles S. Clarke.
▲Tucson*† ..... Pima	OWEN T. ROUSE.
Williams*† .... Coconino	See Flagstaff.
▲Yuma*† ..... Yuma	See Phoenix.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital

ARKANSAS.

Town and County.	Name.
▲Arkadelphia*•† ..... Clark	BRADLEY & GARRETT.
▲Arkansas City*•†...Desha	F. M. Rogers.
Atkins*•† ..... Pope	Wilson & Brooks.
▲Augusta*•† ..... Woodruff	Stanley & Andrews.
▲Batesville*•†. Indep'dence	JAMES W. BUTLER.
Beebe*•† ..... White	Moore & Moore.
▲Benton*•† ..... Saline	J. W. Westbrook.
▲Bentonville*•†.... Benton	J. A. Rice.
▲Berryville*•..... Carroll	Fancher & Fancher.
Blackrock*•†....Lawrence	Z. M. Cypert.
Booneville* ..... Logan	Ferguson & Barlow.
Brinkley*•†..... Monroe	C. F. Greene Lee.
▲Camden*•†..... Ouachita	SMEAD & POWELL.
▲Centerpoint*..... Howard	W. D. Lee.
▲Charleston*•.... Franklin	T. A. Pettigrew.
▲Clarendon*•†.....Monroe	THOMAS & LEE.
▲Clarksville*•† ... Johnson	McKennon & Patterson.
▲Clinton*..... Van Buren	S. W. Simpson.
▲Conway*•† ..... Faulkner	S. FRAUENTHAL.
▲Corning*•†..... Clay	G. B. Oliver.
Dallas* ..... Polk	F. M. Reeves.
▲Danville*..... Yell	Parker & Priddy.
▲Dardanelle* ..... Yell	Crownover & Crownover.
DeQueen*•†..... Sevier	Collins & Lake.
▲Desarc*..... Prairie	Roberts & Willeford.
▲Devall Bluff*•.....Prairie	McClintock & Langford.
▲DeWitt*•†..... Arkansas	Gibson & Park.
▲El Dorado*•†..... Union	E. O. MAHONY.
England*•†..... Lonoke	N. E. Johnson.
▲Eureka Springs*•† Carroll	GEORGE C. CHRISTIAN.
▲Evening Shade*.....Sharp	Davidson & Meeks.
▲Fayetteville*•†. Wash'ton	WALKER & WALKER.
Fordyce*•†..... Dallas	R. C. Fuller.
▲Forrest City*•†St. Francis	NORTON & PREWETT.
▲Fort Smith*•†..Sebastian	T. W. M. BOONE.
Gravette*•†..... Benton	W. H. Austin.
▲Greenwood*•†..Sebastian	R. P. Powell.
▲Hamburg* ..... Ashley	G. P. GEORGE.
▲Hampton*..... Calhoun	C. L. Poole.
▲Hardy*•†..... Sharp	C. D. Fore.
▲Harrisburg*•† ...Poinsett	J. J. Mardis.
▲Harrison*•..... Boone	Crump & Crump.
Hazen*•† ..... Prairie	C. S. Proctor.
▲Heber*..... Cleburne	W. L. Thompson.
▲Helena*•†..... Phillips	QUARLES & MOORE.
Hope*•†..... Hempstead	JAMES H. McCOLLUM.
▲Hot Springs*•†...Garland	WOOD & HENDERSON.
▲Huntsville*..... Madison	W. T. Brooks.
Imboden*•† .....Lawrence	George G. Dent.
▲Jasper* ..... Newton	M. T. Briscoe.
▲Jonesboro*•† ..Craighead	EDWARD H. MATHES.
Junction*•† ..... Union	E. O. Mohoney.
Kingsland*•†....Cleveland	See Rison.
▲Lake City*.....Craighead	T. H. CARAWAY.
▲Lake Village*..... Chicot	R. M. Gates.
¶▲Little Rock*•† .. Pulaski	W. E. ATKINSON. Practices in all State and Federal Courts. Collections properly attended to.
" ..... "	JOSEPH LOEB. Refers to any bank in Little Rock.
" ..... "	ROSE, HEMINGWAY & ROSE. Refer to any bank in city.
▲Lockesburg* ..... Sevier	Collins & Lake.
▲Lonoke*•† ..... Lonoke	GEORGE SIBLY.
Luxora*.....Mississippi	E. F. GREER.
▲Magnolia*•† .....Columbia	Stevens & Stevens.
▲Malvern*•†...Hot Springs	M. M. DUFFIE.
Mammoth Sp'gs*•†Fulton	C. E. Elmore.
▲Marianna*•† ..... Lee	McCULLOCH & McCULLOCH.
▲Marion*•† .....Crittenden	L. P. Berry.
▲Marshall* ..... Searcy	A. Y. Barr.
Maynard* .....Randolph	See Pocahontas.
▲Melbourne* .....Izard	J. B. Baker.
▲Mena*•† ..... Polk	MARK P. OLNEY.
▲Monticello*•† ..... Drew	Wells & Williamson.
▲Morrilton*•† .....Conway	C. ARMSTRONG.
▲Mountain Home*..Baxter	M. N. Dyer & Son.
▲Mountainview*.....Stone	B. F. Williamson.
▲Mount Ida*. Montgomery	G. Witt.
▲Murfreesboro* ..... Pike	J. C. Pinnix.
Nashville*†..... Howard	W. C. Rodgers.
▲New Lewisville*† L'Fay'te	King & Searcy.
▲Newport*•† ..... Jackson	JOSEPH M. STAYTON.
▲Osceola*..... Mississippi	G. W. Thomason.
▲Ozark*•† ..... Franklin	W. W. Mansfield.
▲Paragould*•†.....Greene	JOHNSON & LUNA.
▲Paris*..... Logan	Anthony Hall.
▲Perry*..... Perry	James A. Vance.
▲Piggott*•†..... Clay	L. Hunter.
▲Pine Bluff*•†.....Jefferson	CRAWFORD & HUDSON. Attorneys for Citizens Bank.
▲Pocahontas*... Randolph	Witt & Schonover.
▲Powhatan*.....Lawrence	L. B. Poindexter.
▲Prescott*•† ..... Nevada	W. V. TOMPKINS.
▲Princeton*..... Dallas	R. H. Dedham.
Rector*•†..... Clay	See Piggott.
▲Richmond*.. Little River	J. C. Head.
▲Rison*•†..... Cleveland	W. J. Stanfield.
Rogers*•† ..... Benton	W. C. ROBERTS.
▲Russellville*•†..... Pope	J. T. BULLOCK.
▲Salem*..... Fulton	Charles A. Phillips.
▲Searcy*•†..... White	John T. Hicks.
▲Sheridan*..... Grant	W. D. Brouse.
Siloam Springs*•†. Benton	T. G. Williams.
Springdale*•† Washington	J. L. Long.
▲Star City*..... Lincoln	H. R. Lucas.
Stuttgart*•† .... Arkansas	Edward Pettit.
▲Texarkana*•†..... Miller	WEBBER & WEBBER.
▲Van Buren*•† .. Crawford	JESSE TURNER.
▲Vanndale*•† ..... Cross	O. N. Kilough.
▲Varner*•† ..... Lincoln	G. H. Joslyn.
Waldo*•† ..... Columbia	See Magnolia.
▲Waldron* ..... Scott	John W. Goolsby.
▲Walnut Ridge*•†. Lawr'ce	Phillips & Beakley.
▲Warren*•†..... Bradley	W. S. Goodwyn.
▲Washington*† Hempstead	David B. Conway.
Wittsburg ..... Cross	See Vanndale.
Wynne*•† ..... Cross	J. T. Patterson.
▲Yellville*..... Marion	J. C. Floyd.

CALIFORNIA.

Town and County.	Name.
Alameda*•†.....Alameda	E. K. TAYLOR.
Alhambra*•..Los Angeles	A. S. Halsted.
▲Alturas* .....Modoc	Goodwin & Stewart.
Anaheim*•† ..... Orange	Richard Melrose.
Antioch*•†..Contra Costa	Hartley & Abbott.
Arcata*•..... Humboldt	George W. Hopkins.
▲Auburn*•† ..... Placer	J. M. FULWEILER.
Azusa*•† .....Los Angeles	W. H. Davies.
▲Bakersfield*•† .....Kern	T. M. McNAMARA.
Benicia*•† ..... Solano	C. P. Stevens.
Berkeley*•†.....Alameda	W. N. WASTE.
Biggs*•†..... Butte	F. F. Carnduff.
Bodie*•..... Mono	See Bridgeport.
▲Bridgeport*..... Mono	J. E. Goodall.
Calistoga*•† ..... Napa	See Napa.
Cambria*•†...San Luis Ob.	B. H. Franklin.
Campbell*•† ..Santa Clara	See San Jose.
Cayucos*•†....San Luis Ob.	See San Luis Obispo.
Cedarville* ..... Modoc	See Susanville.
Chico*•† ..... Butte	F. C. LUSK.
Cloverdale*•† .... Sonoma	H. H. McKoon.
Colton*•†. San Bernardino	Thomas D. Hamilton
▲Colusa*•† ..... Colusa	U. W. BROWN.
Corona* ..... Riverside	G. R. Freeman.
Covina*•†.....Los Angeles	See Los Angeles.
▲Crescent City*•. Del Norte	Childs & Hart.
Dixon*•†..... Solano	A. Manning.
Downey*•†...Los Angeles	J. H. Ardis.
▲Downieville*•† .... Sierra	F. R. WEHE.
Dutchflat*•† ..... Placer	W. P. Snowden.
Elsinore*•† ..... Riverside	Collier & Evans.
Escondido*•†.. San Diego	See San Diego.
▲Eureka*•†..... Humboldt	J. N. GILLETT.
▲Fairfield*•†..... Solano	Coghlan & Harvey.
Fallbrook*†... San Diego	See San Diego.
Ferndale*•†....Humboldt	James Smith.
Folsom*•† .. Sacramento	See Sacramento.
Forest*•† ..... Sierra	See Nevada City.
Foresthill*•†..... Placer	See Auburn.
Fort Bragg*•† Mendocino	See Ukiah.
Fort Jones*•† ...Siskiyou	I. A. Reynolds.
▲Fresno*•†..... Fresno	F. E. COOK.
Fullerton*•† ..... Orange	H. C. Head.
Garlock* ..... Kern	George W. Fox.
Gilroy*•† .....Santa Clara	J. C. Zuck.
Gonzales*•† .... Monterey	S. W. Mack.
Grass Valley*•†....Nevada	C. W. KITTS.
Gridley*•†..... Butte	R. C. Long.
Guadalupe*•†. Santa Barb.	See Santa Maria.
▲Hanford*•† ..... Kings	J. W. Hudson.
Haywards*•† .....Alameda	J. A. Collins.
Healdsburg*•† ... Sonoma	J. W. Rose.
Hemet*•† ..... Riverside	P. C. Little.
▲Hollister*•†...San Benito	BRIGGS & HUDNER
Hueneme*•† ..... Ventura	T. H. Merry.
▲Independence*•† ....Inyo	P. H. Mack.
Ione*•† ..... Amador	See Jackson.
▲Jackson*•† ..... Amador	J. W. Caldwell.
▲Lakeport*•..... Lake	T. B. Bond.
Lemoore*•†..... Kings	W. D. Maddin.
Livermore*•†.....Alameda	G. W. Langan.
Lodi*•† .....San Joaquin	See Stockton.
Lompoc*•. Santa Barbara	Fox & Sheridan.
Longbeach*•† ..Los Ang's	E. C. Denio.
▲Los Angeles*•†. Los Ang's	CHAS. L. BATCHELLER. Reference: First National Bank.
" ..... "	FLINT & BARKER, Attorneys for LosAngeles National Bank.
" ..... "	LEON F. MOSS. Reference: First National Bank.
Los Gatos*•† . Santa Clara	W. M. Beggs.
▲Madera*•†..... Madera	Francis A. Fee.
▲Mariposa*•† .... Mariposa	J. W. Congdon.
▲Markleeville* .....Alpine	See Placerville.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Martinez*•†, Contra Costa	W. S. Tinning.
▲Marysville*•† ..... Yuba	FORBES & DINSMORE.
Mendocino*•†..Mendocino	M. J. Byrnes.
▲Merced*•†..... Merced	J. W. KNOX.
▲Modesto*•†.....Stanislaus	NEEDHAM & DENNETT.
Monrovia*•†..Los Angeles	C. E. Slosson.
Monterey*•†.....Monterey	S. F. Geil.
▲Napa*•†.....Napa	JOHN T. YORK.
National City*•† San D'go	See San Diego.
▲Nevada City*•†.....Nevada	T. FORD.
North Ontario*•†San Bern	See Ontario.
North San Juan*•†Nevada	See Nevada City.
Oakdale*•†..... Stanislaus	See Modesto.
▲Oakland*•† .....Alameda	EDWARD A. HOLMAN. Refers to California Bank.
Oceanside*•†...San Diego	See San Diego.
Ontario*•†San Bernardino	E. H. Jolliffe.
Orange*•†..... Orange	See Santa Ana.
Orland*•†.....Glenn	See Willows.
▲Oroville*•†.....Butte	John Gale.
Oxnard*• .....Ventura	See Ventura.
Pacific Grove*•†Monterey	E. C. Smith.
Paloalto*•†...Santa Clara	Joseph Hutchinson.
Pasadena*•†..Los Angeles	G. A. GIBBS.
Paso Robles*•† San L. Ob.	G. & A. Webster.
Petaluma*•†.....Sonoma	HASKELL & DENNY.
▲Placerville*•†..El Dorado	Irwin & Irwin.
Pleasanton*•†... Alameda	T. W. Harris.
Pomona*•† ..Los Angeles	J. A. GALLUP.
Portersville*•†.....Tulare	J. F. Boller.
▲Quincy*•†.....Plumas	Goodwin & Webb.
Randsburg*• .....Kern	C. H. Wynn.
▲Redbluff*•†.....Tehama	JOHNSON & CHASE.
▲Redding*•†.....Shasta	WATSON & BUSH.
Redlands*•† San Bern'rd'o	F. C. PRESCOTT.
▲Redwood City*•†S'n M'teo	George C. Ross.
▲Riverside*•†....Riverside	P. S. CASTLEMAN.
¶▲Sacramento*•†..Sacra'o	L. T. HATFIELD.
▲Salinas*•† ..... Monterey	DAUGHERTY & LACEY.
▲San Andreas*•†.Calaveras	F. J. Solinsky.
▲San Bernardino*•†San B'o	OTIS & GREGG.
▲San Diego*•†...San Diego	OSCAR A. TRIPPET. Attorney for First National Bank.
▲San Francisco*•†...San F.	CHICKERING & GREGORY, 222 Sansome St. Attorneys for California Fruit Growers Assn., and Hawaiian Com'l & Sugar Co.
" ..... "	GORDON & YOUNG, 14 Sansome St. Attorneys for Germania Trust Co. and Swiss American Bank.
" ..... "	H. C. SCHAERTZER, 530 California St. Practices in the State and Federal Courts. Refers to local State and Federal Judiciary.
" ..... "	ALFRED H. YORDI. Safe Deposit Building. General practice. Correspondence solicited. References: Mutual Savings Bank, Italian-American Bank.
San Jacinto*•†. Riverside	T. T. Porteous.
▲San Jose*•†...Santa Clara	C. L. WITTEN. General law practice. Refers to banks and business houses.
San Leandro*•†..Alameda	John Black.
▲San Luis Obispo*•†S.L.Ob	VENABLE & GOODCHILD.
San Mateo*•†..San Mateo	C. N. Kirkbride.
San Miguel*•†..S. Luis Ob	G. & A. Webster.
San Pedro*•† Los Angeles	W. H. Savage.
▲San Rafael*•†.....Marin	HEPBURN WILKINS.
▲Santa Ana*•†.....Orange	E. E. Keech.
▲Santa Barbara*•†S'nta B'a	HENLEY C. BOOTH.
Santa Clara*•† Santa Clara	D. Henderson.
▲Santa Cruz*•† .Santa Cruz	LINDSAY & NETHERTON.
Santa Maria*•†Santa Bar'a	T. R. Finley.
Santa Monica*•†Los Ang's	Tanner & Taft.
Santa Paula*•†...Ventura	See Ventura.
▲Santa Rosa*•†.... Sonoma	J. R. LEPPO.
Sebastopol*•..... Sonoma	James A. Stidger & Son.
Selma*•†.....Fresno	E. E. Shepard.
Sonoma*•† ..... Sonoma	R. R. Poppe.
▲Sonora*•†..... Tuolumne	F. W. STREET.
So. Riverside†.. Riverside	See Corona.
St. Helena*•.....Napa	Thomas Watt.
▲Stockton*•†. San Joaquin	JOSHUA B. WEBSTER.
Suisun City*•†.....Solano	George A. Lamont.
▲Susanville*•† .....Lassen	Goodwin & Goodwin.
Sutter Creek*•† .Amador	See Jackson.
Tehachapi*•†..... Kern	See Bakersfield.
Templeton*•†..S. Luis Ob.	See Paso Robles.
Tomales*•† ..... Marin	Fred Woodworth.
Truckee*•† ..... Nevada	C. F. McGlashan.
Tulare*•† ..... Tulare	DAVIS & ALLEN.
Tustin*•† ..... Orange	See Santa Ana.
▲Ukiah*•† .....Mendocino	J. A. Cooper.
Vacaville*•† ..... Solano	R. Barcar.
Vallejo*•†.....Solano	L. G. HARRIER.
Valleyford*•† ....Sonoma	See Santa Rosa.
▲Ventura*•† ..... Ventura	THOMAS O. TOLAND.
▲Visalia*•† .....Tulare	MILLER & HANNAH.
Watsonville*•† Santa Cruz	Holbrook & Maher.

Town and County.	Name.
▲Weaverville*• .... Trinity	James W. Bartlett.
Wheatland*•† .....Yuba	E. T. Manwell.
Whittier*•† ..Los Angeles	WM. M. HIATT.
Williams*•† .....Colusa	See Colusa.
▲Willow*•† ..... Glenn	Frank Moody.
Winters*•† ..... Yolo	Philip Bruton.
▲Woodland*•† .....Yolo	ARTHUR C. HUSTON.
▲Yreka*•† .....Siskiyou	Gillis & Tapscott.
▲Yuba City*•† .....Sutter	M. E. Sanborn.

COLORADO.

Town and County.	Name.
▲Akron*•†.... Washington	August Muntzing.
Alamosa*•† ..... Conejos	W. E. Cox.
Alma*•† .....Park	See Fairplay.
Amethyst*† ..... Mineral	Albert L. Moses.
▲Aspen*•†..... Pitkin	R. G. WITHERS.
Berthoud*•† .....Larimer	See Fort Collins.
▲Boulder*•†..... Boulder	
▲Breckenridge*•†. Summit	J. W. Swisher.
Brighton*•† ....Arapahoe	W. G. Lovelace.
Brush*•† .....Morgan	See Fort Morgan.
▲Buenavista*•†.... Chaffee	G. K. HARTENSTEIN.
▲Burlington*•†. Kit Carson	See Denver.
▲Canon City*•†...Fremont	WALDO & DAWSON.
Carbondale*•†... Garfield	See Glenwood Springs.
▲Castlerock*•†.... Douglas	A. G. Webster.
▲Central City*•†.....Gilpin	CHASE WITHROW.
▲Cheyenne Wells*•†Chey'ne	C. I. Spere.
▲Colorado Spr'gs*•†ElPaso	J. E. McINTYRE. Corporation and mercantile law.
▲Conejos*† ..... Conejos	See Alamosa.
▲Cortez*.....Montezuma	C. W. Blackmer.
Craig* .....Routt	L. L. Breeze.
▲Creede*•†..... Mineral	A. L. MOSES.
CrestedButte*•†Gunnison	Metzler Bros.
▲Cripplecreek*•†....Teller	J. MAURICE FINN.
▲Del Norte*•†..Rio Grande	George P. Wilson.
▲Delta*•†..... ..... Delta	A. R. King.
¶▲Denver*•† .... Arapahoe	BARTELS & BLOOD, Peoples Bank Bldg. Attorneys for the Colorado National Bank.
" ..... "	BICKSLER, McLEAN & BENNETT, Equitable Bldg. Colorado counsel for American Surety Co. of New York.
" ..... "	THOS. H. HOOD, Equitable Bldg. Refers to First National Bank.
" ..... "	CAESAR A. ROBERTS, Cooper Bldg. Mines and corporations. References: Justices, State Supreme Court.
" ..... "	ROGERS, CUTHBERT & ELLIS, Boston Bldg. Denver attorneys for R. G. Dun & Co.
" ..... "	STUART D. WALLING. Ernest & Cranmer Building. Attorney for Denver National Bank.
" ..... "	WOLCOTT & VAILE. General counsel for the D. & R. G. R.
Dolores*•†... Montezuma	See Cortez.
▲Durango*•†.....La Plata	O. S. Galbreath.
Eaton*•†.....Weld	See Greeley.
El Dora*.....Boulder	B. W. Coleman.
▲Fairplay*•†.....Park	CHARLES A. WILKIN.
Florence*•†.....Fremont	JOHNSON & KILLIAN.
▲Fort Collins*•†.. Larimer	GEORGE W. BAILEY.
▲Fort Morgan*•†.. Morgan	E. E. Williams.
Fowler*•† ..... Otero	See La Junta.
Garrison†.....Costilla	See Alamosa.
▲Georgetown*•† Cl'r Creek	J. J. WHITE.
Gillett*•†..... Teller	C. A. Gillete.
▲Glenwood Sp'gs*•†Garf'ld	E. T. TAYLOR.
▲Golden*•†.....Jefferson	W. A. Dier.
Granada*•†.....Prowers	W. O. Merrill.
▲Grand Junction*•†..Mesa	SAMUEL G. McMULLIN.
▲Greeley*•†..... Weld	H. N. HAYNES.
▲Gunnison*•†....Gunnison	DEXTER T. SAPP.
Holly*•† .....Prowers	J. S. McMurtry.
▲Holyoke*•†.....Phillips	J. S. Bennett.
Hooper*•†..... Costilla	David M. Cox.
Hotchkiss*.....Delta	Charles L. Pike.
▲Hugo*•†..... Lincoln	T. J. Edwards.
Idaho Spr'gs*•†Cl'r Creek	A. D. BULLIS.
Idalia.....Arapahoe	M. K. Scott.
▲Julesburg*•†... Sedgwick	E. D. Hamilton.
▲Kiowa*.....Elbert	See Denver.
▲Lajunta*•†..... Otero	W. R. GIBSON.
▲Lake City*•†.....Hinsdale	Brown & Nourse.
▲Lamar*•† .....Prowers	C. C. Goodale.
▲Las Animas*•†.....Bent	A. M. Landright.
▲Leadville*•† .....Lake	WILLIAM H. NASH.
Littleton*•† ....Arapahoe	See Denver.
Longmont*•†.....Boulder	H. M. MINOR.
Loveland*•†.....Larimer	Lyman Porter.
Mancos*•†....Montezuma	See Cortez.
Manzanola*•†..... Otero	Horace B. Dye.
▲Meeker*.....Rio Blanca	J. L. Gray.
Monte Vista*•†Rio Grande	Jesse Stephenson.
▲Montrose*•†....Montrose	S. S. Sherman.
New Windsor*†.....Weld	Geo. J. Rowne.

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Town and County.	Name.
▲Ouray*•† .. ..Ouray	STORY & STORY.
Pitkin*•† .....Gunnison	See Gunnison
▲Pueblo*•†.....Pueblo	WILLIAM B. YATES. References: Western National Bank and First National Bank.
▲Redcliff*•† .....Eagle	A. R. Brown.
▲Rico*•† .....Dolores	JOHN KNOWLES.
Ridgway*•† .....Ouray	See Ouray.
Rifle*•†.....Garfield	See Glenwood Springs.
Rocky ford*•†.....Otero	R. S. Beall.
▲Saguache* ..Saguache	W. E. Cox.
Salida*•† .....Chaffee	A. R. MILLER.
▲San Luis*.....Costilla	See Alamosa.
▲Sheridan Lake*•†..Kiowa	J. S. Booher.
▲Silvercliff*†.....Custer	John T. McNeeley.
▲Silverton*•† ....San Juan	EDGAR BUCHANAN.
▲Springfield*†.....Baca	See Trinidad.
Steamboat Spr.*.....Routt	J. R. Harding.
▲Sterling*•† .....Logan	SMITH A. BURKE.
Stockyards.....Arapahoe	F. C. Goudy.
▲Sulphur Springs* ..Grand	J. N. Pettingill.
▲Telluride*•†...San Miguel	L. C. KINIKIN.
▲Trinidad*•†..Las Animas	A. C. McCHESNEY.
Victor*•† ..... Teller	J. W. HUFF.
▲Walsenburg*•†.Huerfano	P. W. Sweeney.
Westcliffe* .....Custer	J. G. Schweigert.
Windsor*•†.....Weld	See Greeley.
Wray*•† .....Yuma	See Akron.
▲Yuma*•†.....Yuma	See Akron.

CONNECTICUT.

Town and County.	Name.
Andover*•†.....Tolland	M. P. Yoemans.
Ansonia*•†...New Haven	MUNGER & MUNGER.
Berlin*•† .....Hartford	See New Britain.
Bethel*•† .....Fairfield	See Danbury.
Bloomfield*•†...Hartford	See Hartford.
Branford*•†..New Haven	Harry W. Doolittle.
▲Bridgeport*•†...Fairfield	HOLLISTER & KELSEY.
Bristol*•† .....Hartford	See Hartford.
Brookfield*•†....Fairfield	See Danbury.
Brooklyn*†.....Windham	See Danielson.
Bucklands.....Hartford	See Hartford.
Canaan*•† .....Litchfield	J. H. Koraback.
Canton*•† .....Hartford	See Hartford.
Central Village*•†W'dh'm	See Danielson.
Chester*•†..... Middlesex	Willcox & Tyler.
Clinton*•†.....Middlesex	Charles A. Pelton.
Colchester*•†...New Lon.	E. S. Day.
Collinsville*•† ..Hartford	Oliver Case.
Cornwall*.....Litchfield	See Litchfield.
Cromwell*•†...Middlesex	See Middletown.
▲Danbury*•†.....Fairfield	TWEEDY, SCOTT & WHITTLESEY.
Danielson*•† ...Windham	ARTHUR G. BILL.
Deepriver*•† ..Middlesex	R. W. Tyler.
Derby*•† .....New Haven	WOOSTER, WILLIAMS & GAGER.
Durham* .....Middlesex	See Middletown.
East Haddam*† ..Mid'sex	Julius Attwood.
East Hartford*•†Hartford	See Hartford.
East Lyme*•†NewLondon	See New London.
Elmwood*• .....Hartford	See Hartford.
Enfield*•† .....Hartford	J. W. Thompson.
Essex*•† .....Middlesex	James Phelps & Sons.
Fairfield*•† .....Fairfield	Bacon Wakeman.
Falls Village*•† Litchfield	See Salisbury.
Farmington*•†...Hartford	See Hartford.
Glastonbury*•†..Hartford	See Hartford.
Granby*•†.....Hartford	See Hartford.
Greenwich*•†....Fairfield	R. JAY WALSH.
Groton*†.....New London	See New London.
Guilford*•† ...New Haven	See New Haven.
▲Haddam*•† .....Middlesex	See Middletown.
¶▲Hartford*•†...Hartford	HUNGERFORD, HYDE, JOSLYN & GILMAN, 49 Pearl St. Attorneys for Hartford National Bank and R. G. Dun & Co.
" ..... "	SPERRY & McLEAN, Aetna Life Bldg. Attorneys for The Aetna Life Insurance Co., The Aetna National Bank, and the United States Bank.
Hazardville* ....Hartford	See Thompsonville.
Higganum*•† ..Middlesex	G. B. Carlson.
Jewett City*•† .New Lon.	See Norwich.
Kensington*† ...Hartford	See Hartford.
Lakeville*•† .....Litchfield	See Salisbury.
▲Litchfield*•†.....Litchfield	WOODRUFF & WOODRUFF.
Lyme*•†.....New London	See New London.
Manchester*•† ..Hartford	See South Manchester.
Meriden*•† ...New Haven	CORNELIUS J. DANAHER.
▲Middletown*•†...Mid'sex	WARNER, WILLCOX & TYLER.
Milford*•†.....New Haven	George M. Gunn.
Moodus*† .....Middlesex	See East Haddam.
Mystic*•† ...New London	LEMUEL CLIFT.
Naugatuck*•†New Haven	JOHN M. SWEENEY.
New Britain*•†..Hartford	B. F. GAFFNEY.
New Canaan*•†..Fairfield	See Stamford.
NewHartford*•† Litchf'ld	F. A. Jewell.
▲New Haven*•† ..New Hav.	TYLER, INGERSOLL & MORAN, First National Bank Bldg. Attorneys for First National Bank and R. G. Dun & Co.
" ..... "	WATROUS & DAY, 153 Church St. Attorneys for City Bank; general law practice; collections.
" ..... "	WILLIAM A. WRIGHT. General law and collections. Refers to First National Bank.
▲New London*•†.NewLon.	ALFRED COIT.
Newington*†.....Hartford	See Hartford.
▲New Milford*•† Litchfield	Frank W. Marsh.
Newtown*•†.....Fairfield	Charles H. Northrop.
Norfolk*•† .....Litchfield	R. B. Stoeckel.
North Haven*•†New Hav.	See New Haven.
North Manchester†.Hart.	See South Manchester.
Norwalk*•†.....Fairfield	WARNER & GOLDSMITH.
▲Norwich*•†..New London	EDWIN W. HIGGINS. Refers to any bank in Norwich.
Orange*•† .....New Haven	See New Haven.
Parkville†.....Hartford	See Hartford.
Plainfield*•†....Windham	See Putnam.
Plainville*•† ....Hartford	See New Britain.
Portland*•† ... Middlesex	John M. Murdoch.
▲Putnam*•† .....Windham	EDGAR M. WARNER.
Ridgefield*•† ....Fairfield	See Danbury.
Rockville*•†.....Tolland	B. H. BILL.
Roxbury*†.....Litchfield	See New Milford.
Salem* .....New London	See Norwich.
Salisbury*•† ....Litchfield	Warner & Lander.
Saybrooke*•† ...Middlesex	See Deep River.
Seymour*•† ..New Haven	Clifford J. Atwater.
Sharon*† .....Litchfield	See Litchfield.
Shelton*†.....Fairfield	E. L. Staples.
Simsbury*•†.....Hartford	See Hartford.
Southington*•† .Hartford	Marcus H. Holcomb.
So. Manchester*•† ..Hart.	Charles R. Hathaway.
So. Norwalk*•†..Fairfield	See Norwalk.
Southport*•† ....Fairfield	John H. Perry.
South Windsor*•Hartford	See Hartford.
Stafford Spr.*•† ..Tolland	J. H. Reed.
Stamford*•† .....Fairfield	HART & KEELER.
Stonington*•†...New Lon.	H. A. Hull.
Stratford*•† .....Fairfield	Charles H. Peck.
Suffield*•† ..... Hartford	Hugh M. Alcorn.
Thomaston*•†...Litchfield	F. W. Etheridge.
Thompson*•† ..Windham	Charles E. Searles.
Thompsonville*•†...Hart.	C. H. BRISCOE.
▲Tolland*†..... Tolland	Edwin S. Agard.
Torrington*•†...Litchfield	B. E. Higgins.
Unionville*•† ...Hartford	George E. Taft.
Vernon*•† .....Tolland	See Rockville.
Wallingford*•† New Hav.	Leverett M. Hubbard.
▲Waterbury*•† New Haven	BRONSON & MINOR.
Watertown*•...Litchfield	Charles G. Root.
West Cornwall*•†..Litch.	L. J. Nickerson.
Westhaven*•†...New Hav.	See New Haven.
Westport* .....Fairfield	See Bridgeport.
West Winsted*†..Litcht'd	See Winsted.
Wethersfield*•† .Hartford	See Hartford.
▲Willimantic*•† .Windham	GEORGE W. MELONY.
Winchester*.....Litchfield	See Winsted.
▲Windham*•.....Windham	See Willimantic.
Windsor*•†.....Hartford	See Hartford.
Windsor Locks*•† ..Hart.	J. Warren Johnson.
▲Winsted*•† .....Litchfield	WILBUR G. MANCHESTER.
Woodbury*†.....Litchfield	Huntington & Warner.
Woodstock*.....Windham	See Putnam.
Yantic*•†....New London	See Norwich.

DELAWARE.

Town and County.	Name.
Clayton*•† .....Kent	See Dover.
Delaware City*•†NewCas.	T. B. Heisel.
Delmar*•† ..... Sussex	See Salisbury, Md.
¶▲Dover*•† .....Kent	GEORGE M. JONES.
▲Georgetown*•† ....Sussex	Woodburn Martin.
Harrington*•† ..... Kent	See Dover.
Laurel*•†..... Sussex	See Georgetown.
Lewes*†..... Sussex	Charles W. Whiley, Jr.
Middletown*•† NewCastle	Martin B. Burris.
Milford*•†..... Kent	W. F. Causey & Son.
Milton*•.....Sussex	Wm. F. Causey.
Newark*•†....New Castle	C. B. Evans.
New Castle*•† New Castle	JOHN H. RODNEY.
Newport*•†...New Castle	S. T. Townsend, Jr.
Odessa*.....New Castle	See Wilmington.
Seaford*•† ..... Sussex	See Georgetown.
Smyrna*•† .....Kent	See Dover.
▲Wilmington*•† NewCastle	HARRY EMMONS.
" ..... "	L. C. VANDEGRIFT.

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DISTRICT OF COLUMBIA.

Town and County.	Name.
▲Anacostia*† ..... D. C.	See Washington.
Georgetown*† ..... D. C.	CHARLES H. CRAGIN.
¶▲Washington*† .... D. C.	BLAIR & THOM, Columbian Blg Refer to all Banks.
" ..... "	CHAPIN BROWN, 323 Four-and-a-Half St. Attorney at Law; mercantile collections; business before the general land office and pension office a specialty.
" ..... "	KNIGHT BROS., McGill Bldg. Solicitors of U. S. and foreign patents; counselors in patent causes; mechanical and patent law experts.
" ..... "	JOHN B. LARNER, 1335 F St. Attorney for Washington Loan & Trust Co., National Metropolitan Bank, Woodward & Lothrop, and National Bank of the Republic.
" ..... "	JAMES F. MULLALY, Warder Bldg. Reference: Washington Loan & Trust Co.

FLORIDA.

Town and County.	Name.
▲Apalachicola*†. Franklin	H. C. Hicks.
▲Arcadia*† ..... De Soto	CHARLES W. FORRESTER.
Avonpark* ..... De Soto	C. D. Knapp.
▲Bartow*† ..... Polk	WILSON & WILSON.
▲Blountstown*● .. Calhoun	See Marianna.
▲Braidentown*●† . Manatee	J. J. STEWART.
▲Bristol*● ..... Liberty	See Tallahassee.
▲Bronson*† ..... Levy	E. A. Pinnell.
▲Brooksville*† . Hernando	W. S. Jennings.
Cedar Keys*† ..... Levy	E. J. Lutterloh.
Cocoa*† ..... Brevard	See Titusville.
▲Crawfordville*† . Wakulla	See Tallahassee.
▲Dade City*† ..... Pasco	J. A. Hendley.
Daytona*† ..... Volusia	C. H. Spencer.
▲De Funiak Spgs*† Walt'n	S. K. Gillis.
▲Deland*† ..... Volusia	Stewart & Bly.
Eustis*† ..... Lake	B. S. Weeks.
▲Fernandina*† .... Nassau	H. J. BAKER.
Fort Meade*† ..... Polk	W. S. Athens.
▲Gainesville*† .... Alachua	W. C. JACKSON.
▲Greencove Spgs*† .. Clay	See Jacksonville.
Interlachen*† .... Putnam	See Palatka.
▲Iverness*† ..... Citrus	I. M. Barton.
▲Jacksonville*† .... Duval	COOPER & COOPER. General law practice. Attorneys for the National Bank of Jacksonville.
" ..... "	M. C. JORDAN. Practices in all Courts. Reference: Bank of Jacksonville.
▲Jasper*† ..... Hamilton	Johnson & Johnson.
Juno* ..... Dade	A. E. Heyser.
▲Key West*† ..... Monroe	GEORGE W. ALLEN.
▲Kissimmee*† .... Osceola	See Orlando.
▲Lake City*● .... Columbia	ROBERSON & SMALL.
Lakeland*† ..... Polk	P. Tucker.
Leesburg*† ..... Lake	Tinnon & McNamee.
▲Live Oak*● .... Suwannee	B. B. Blackwell.
▲Macclenny*† ..... Baker	See Jacksonville.
▲Madison*† ..... Madison	C. B. ASHLEY.
▲Marianna*† ..... Jackson	Carter Wilson & Boone.
▲Mayo* ..... Lafayette	George W. Breare.
Melbourne*† .... Brevard	See Titusville.
▲Miami*† ..... Dade	ROBBINS & GRAHAM CO.
▲Milton*† ..... Santa Rosa	E. Amos.
▲Monticello*† ... Jefferson	D. A. Finlayson.
▲Myers*● ..... Lee	See Punta Gorda.
▲Ocala*† ..... Marion	W. S. BULLOCK.
Orange City*† .... Volusia	A. M. Bailey.
▲Orlando*† ..... Orange	MASSEY & WARLOW.
▲Palatka*† ..... Putnam	DAVIS & HILBURN.
Palmbeach*† ..... Dade	W. I. Metcalf.
Palmetto*† ..... Manatee	See Braidentown.
▲Pensacola*† ... Escambia	BLOUNT & BLOUNT.
▲Perry* ..... Taylor	See Madison.
Punta Gorda*† .. De Soto	I. H. Trabue.
▲Quincy*† ..... Gadsden	P. W. White.
Sanford*† ..... Orange	T. E. WILSON.
▲Stanton*● ..... Marion	See Ocala.
▲Starke*† ..... Bradford	J. T. Wills.
▲St. Augustine*● . St. John	W. W. DEWHURST.
St. Petersb'g*● . Hillsboro	A. Macleod.
▲Sumterville*● ..... Sumter	A. C. Clark.
¶▲Tallahassee*● ..... Leon	R. W. WILLIAMS.
▲Tampa*● ..... Hillsboro	FRANK M. SIMONTON.
Tarpon Spgs*● . Hillsboro	See Tampa.
▲Tavares*● ..... Lake	J. F. Brown.
▲Titusville*● ..... Brevard	F. J. Webb.
▲Vernon ..... Washington	See Marianna.
West Palmbeach*● Dade	See Palmbeach.
Westville*● ..... Holmes	W. T. Bludworth.

GEORGIA.

Town and County.	Name.
▲Abbeville*† ..... Wilcox	T. L. Holton.
Acworth*● ..... Cobb	J. J. Northcott.
Adairsville*● .... Bartow	See Cartersville.
Adel*● ..... Berrien	See Tifton.
▲Albany*● ..... Dougherty	D. H. POPE & SON.
▲Alpharetta* ..... Milton	J. P. Brooke.
▲Americus*● ..... Sumter	CHARLES R. CRISP.
▲Appling* ..... Columbia	See Augusta.
Arlington*● .... Calhoun	W. D. Sheffield.
▲Athens*● ..... Clarke	STRICKLAND & GREEN.
¶▲Atlanta*● ..... Fulton	WILLIAM D. ELLIS, Prudential Bldg. Attorney for the Fourth National Bank; Atlanta Trust & Banking Co.
" ..... "	ROBERT WARE GRASTY, Equitable Bldg. References: Fourth National Bank; Cashier, Maddox Rucker Banking Co., Atlanta.
▲Augusta*● .... Richmond	WM. H. BARRETT. Refers to any bank in Augusta.
▲Bainbridge*● .... Decatur	ALBERT H. RUSSELL.
Barnesville*● ..... Pike	W. W. LAMBDIN.
▲Baxley*● ..... Appling	J. H. Thomas.
▲Blackshear*● ..... Pierce	R. G. Mitchell, Jr.
▲Blairsville* ..... 4 Union	J. A. Butt.
▲Blakely*● ..... Early	R. H. Powell & Son.
▲Blueridge*● ..... Fannin	O. R. Dupree.
Boston*● ..... Thomas	See Thomasville.
▲Brunswick*● ..... Glynn	W. E. KAY.
▲Buchanan*● ... Haralson	See Tallapoosa.
▲Buena Vista*● .... Marion	George P. Monro.
Buford*● ..... Gwinnett	J. O. H. Brown.
▲Butler*● ..... Taylor	O. M. Colbert.
▲Calhoun*● ..... Gordon	F. A. Cantrell.
▲Camilla*● ..... Mitchell	S. S. Bennett.
▲Canton*● ..... Cherokee	William A. Teasley.
▲Carnesville* ..... Franklin	W. R. Little.
▲Carrollton*● ..... Carroll	R. D. Jackson.
▲Cartersville*● .... Bartow	J. M. MOON.
▲Cedartown*● ..... Polk	J. A. Blance.
Chipley*● ..... Harris	See Greenville.
▲Clarkesville*● Habersh'm	J. C. Edwards.
▲Clayton* ..... Rabun	R. E. A. Hamby.
▲Cleveland* ..... White	I. L. Oakes.
▲Clinton ..... Jones	W. E. Lester.
▲Clyde ..... Bryan	See Savannah.
Cochran*● ..... Pulaski	See Hawkinsville.
▲Colquitt*● ..... Miller	C. C. Bush.
▲Columbus*● .. Muscogee	McNEILL & LEVY. Attorneys for National Bank of Columbus.
" ..... "	WILLIAM A. WIMBISH. Attorney Third National Bank.
Comer*● ..... Madison	See Danielsville.
▲Conyers*● ..... Rockdale	John R. Maddox.
Cordele*● ..... Dooly	J. T. HILL.
▲Covington*● ..... Newton	J. G. Lester.
▲Crawfordville*● . Tal'fe'o	Horace & Carl Holden.
Culloden*● ..... Monroe	B. B. McCowen.
▲Cumming* ..... Forsyth	H. L. Patterson.
▲Cusseta*● Chattahoochee	C. C. Minter.
▲Cuthbert*● .... Randolph	W. C. WORRILL.
▲Dahlonega* .... Lumpkin	Price & Charters.
▲Dallas*● ..... Paulding	A. J. Camp.
▲Dalton*● ..... Whitfield	R. J. & J. McCAMY.
▲Danielsville* .... Madison	D. W. Meadow.
▲Darien*● ..... McIntosh	C. L. Livingston.
Davisboro*● Washington	See Louisville.
▲Dawson*● ..... Terrell	JAMES G. PARKS.
▲Dawsonville* ..... Dawson	J. M. Bishop.
▲Decatur*● ..... DeKalb	See Atlanta.
Demorest*● .. Habersham	Crane & McMillan.
▲Douglas* ..... Coffee	Quincy & McDonald.
▲Douglasville*● .. Douglas	J. H. McLarty.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Dublin*†..... Laurens	P. L. Wade.
▲Eastman*†..... Dodge	James P. Highsmith.
▲Eatonton*†..... Putnam	W. B. Wingfield.
▲Elberton*†..... Elbert	W. D. Tutt.
▲Ellaville*†..... Schley	A. J. Walters.
▲Ellijay*†..... Gilmer	J. P. Perry.
▲Fairburn*†..... Campbell	L. S. Roon.
▲Fayetteville*†... Fayette	W. B. Hollingsworth.
Fitzgerald*†..... Irwin	L. KENNEDY.
Flovilla*†..... Butts	B. P. Bailey.
Flowery Branch*†.. Hall	See Gainesville.
▲Forsyth*†..... Monroe	R. L. Berner.
▲Fort Gaines*†..... Clay	W. A. Scott.
Fort Valley*†.. Houston	H. A. MATHEWS.
▲Franklin*..... Heard	W. S. Hubbard.
▲Gainesville*†..... Hall	DUNLAP & DUNLAP.
▲Georgetown*●.. Quitman	T. L. Guerry.
▲Gibson*†..... Glascock	E. B. Rogers.
▲Greensboro*†..... Greene	J. B. Park, Jr.
▲Greenville*† Meriwether	H. W. Hill.
▲Griffin*†..... Spalding	ROBERT T. DANIEL.
▲Hamilton*†..... Harris	B. H. Walton.
Harmony Grove*†Jack'n	R. L. J. Smith.
▲Hartwell*†..... Hart	A. E. McCurry.
▲Hawkinsville*†.. Pulaski	W. L. & WARREN GRICE.
Hazlehurst*†..... Appling	See Hawkinsville.
▲Hiawassee*..... Towns	J. H. Davis.
▲Hinesville†..... Liberty	S. B. Brewton.
Hogansville*†..... Troup	Isaac Jackson.
▲Homer*..... Banks	See Gainesville.
▲Homerville*†..... Clinch	R. G. Dickerson.
▲Irwinton*..... Wilkinson	J. W. Lindsey.
▲Irwinville*..... Irwin	T. J. Luke.
▲Isabella*..... Worth	See Sylvester.
▲Jackson*†..... Butts	M. P. HALL.
▲Jasper*†..... Pickens	J. W. Henley.
▲Jefferson*●..... Jackson	J. C. Turner.
▲Jesup*†..... Wayne	D. M. Clark.
▲Jonesboro*†..... Clayton	W. M. Wright.
▲Knoxville*† ..... Crawford	R. C. Le Sueur.
▲Lafayette*†..... Walker	Lumpkin & Shattuck.
▲La Grange*†..... Troup	A. H. THOMPSON.
Lavonia*†..... Franklin	See Carnesville.
▲Lawrencev'le*†Gwinnett	T. M. & R. W. Peeples.
▲Leesburg*†..... Lee	Long & Son.
▲Lexington*●.. Oglethorpe	Joel Cloud.
▲Lincolnton*..... Lincoln	J. E. Strother.
▲Louisville*†..... Jefferson	Phillips & Phillips.
▲Lumpkin*†..... Stewart	J. T. HARRISON.
▲Macon*†..... Bibb	WM. B. BIRCH. Refers to any bank or reputable merchant in this city. Specialties: Commercial, corporation, and insurance law, land litigation; collection department organized.
▲Madison*†..... Morgan	George & George.
▲Marietta*†..... Cobb	CLAY & BLAIR.
Marshallville*†... Macon	See Oglethorpe.
Maysville*†..... Jackson	A. J. Griffin.
▲McDonough*† ..... Henry	James F. Wall.
▲McRae*†..... Telfair	E. D. Graham.
▲Milledgeville*†.. Baldwin	D. B. SANFORD.
Millen*†..... Screven	JAMES P. BRINSON.
Molina*†..... Pike	See Zebulon.
▲Monroe*●..... Walton	B. S. Walker.
Montezuma*†..... Macon	Greer & Felton.
▲Monticello*†..... Jasper	J. D. Kilpatrick.
▲Morgan*..... Calhoun	L. G. Cartledge.
▲Moultrie*●..... Colquitt	PEARSALL & SHIPP.
▲Mt. Vernon*†Montgom'y	Geiger & Peterson.
▲Nashville*..... Berrien	William D. Bute.
▲Newnan*†..... Coweta	R. W. FREEMAN.
▲Newton*..... Baker	A. S. Johnson.
Ocilla*†..... Irwin	See Sylvania.
▲Oglethorpe*†..... Macon	Greer & Felton.
Pelham*†..... Mitchell	See Camilla.
▲Perry*†..... Houston	W. C. Davis.
Poulan*●..... Worth	Frank Park.
▲Preston*†..... Webster	S. R. Stevens.
▲Quitman*†..... Brooks	J. G. McCall.
▲Reidsville*..... Tattnall	E. C. COLLINS.
Reynolds*†..... Taylor	W. E. Steed.
Richland*†.. ..... Stewart	E. L. Stevens.
▲Ringgold*†..... Catoosa	J. H. Anderson.
Rochelle*†..... Wilcox	D. B. Nicholson.
▲Rome*†..... Floyd	JOHN W. BALE.
Rutledge*†..... Morgan	See Madison.
▲Sandersville*†. Wash'ton	Evans & Evans.
▲Savannah*†.... Chatham	G. T. & J. F. CANN. References: Savannah Bank & Trust Co. and The Citizens Bank.
Senoia*†..... Coweta	James W. Sheil.
Sharon*†..... Taliaferro	See Washington.
Shellman*†..... Randolph	See Cuthbert.
Social Circle*†... Walton	T. Spearman.
▲Sparta*†..... Hancock	W. H. Burwell.
▲Springfield*... Effingham	J. H. Hodge.
▲Springplace*†..... Murray	C. L. Henry.
▲Statenville*..... Echols	See Valdosta.
▲Statesboro*†..... Bullock	Groover & Johnson.
▲St Mary's*..... Camden	See Brunswick.
▲Summerville*●.Chattooga	J. M. Bellah.
▲Swainsboro*●... Emanuel	H. R. Daniel.
▲Sylvania*●..... Screven	E. K. Overstreet.
Sylvester*†..... Worth	J. G. Polhill.
▲Talbotton*†..... Talbot	J. M. Mathews.
Tallapoosa*†... Haralson	Head & Head.
Tennille*†.. Washington	John C. Harmon.
▲Thomaston*†..... Upson	J. A. Cotten.
▲Thomasville*†...Thomas	J. H. MERRILL. Attorney for Citizens Banking & Trust Co.
▲Thomson*†.....McDuffie	John T. West.
Tifton*†..... Berrier	John Murrow.
Toccoa*†..... Habersham	GEORGE P. IRWIN.
▲Traders Hill.....Charlton	See Waycross.
▲Trenton*†..... Dade	See Chattanooga, Tenn.
Unadilla*†..... Dooly	J. L. Jones.
▲Valdosta*†. .....Lowndes	A. T. WOODWARD.
▲Vienna*†..... Dooly	J. H. Woodward & Son.
Villa Rica*†..... Carroll	J. M. Moor.
▲Warrenton*†..... Warren	James Whitehead.
▲Washington*†.... Wilkes	COLLEY & SIMS.
▲Watkinsville*†...Oconee	B. E. Thrasher.
▲Waycross*†..... Ware	TOOMER & REYNOLDS.
▲Waynesboro*†† .....Burke	Lawson & Scales.
West Point*†..... Troup	R. A. S. Freeman.
Winder*†..... Jackson	W. H. Quarterman.
▲Wrightsville*†..Johnson	A. F. Daley.
▲Zebulon*†..... Pike	See Barnesville.

IDAHO.

▲Albion*..... Cassia	J. C. Rogers.
▲Blackfoot*†..... Bingham	F. S. Dietrich.
¶▲Boise*†..... Ada	J. H. RICHARDS.
▲Caldwell*†..... Canyon	John C. Rice.
▲Challis*..... Custer	Milton A. Brown.
Coeur d'Alene*†.Koot'al	John B. Goode.
Genesee*†..... Latah	See Moscow.
Grangeville*..... Idaho	W. N. Scales.
▲Hailey*†..... Alturas	TEXAS ANGEL.
▲Idaho City*..... Boise	Carl Paine.
Idaho Falls*†.. Bingham	N. H. Clark.
Juliaetta*†..... Latah	See Moscow.
Kendrick*†..... Latah	George W. Coutts.
▲Lewiston*● ...Nez Perces	FRANK J. YOUNG.
▲Malad City*..... Oneida	GEO. E. GRAY.
Montpelier*†.. Bear Lake	J. C. Rich.
▲Moscow*†..... Latah	ORLAND & SMITH.
▲MountainHome*●†Elmore	W. C. Howie.
▲Mt. Idaho*..... Idaho	W. N. Scales.
Murray* .....Shoshone	See Wallace.
Nampa*†..... Canyon	Frank Estabrook.
▲Paris*†..... Bear Lake	Budge & White.
Payette*†..... Canyon	Charles B. Coxe.
▲Pocatello*†. ....Bannock	EDEN & TERRELL.
▲Rathdrum*†..... Kootenai	Edwin McBee.
▲Salmon*..... Lemhi	John H. Padgham.
Salubria* ... Washington	O. F. Buse.
▲Shoshone*†..... Lincoln	Guy C. Barnum.
▲Silver City*..... Owyhee	Richard Cunningham.
▲St. Anthony*... Fremont	J. E. COCHRAN.
▲Wallace*†..... Shoshone	C. W. Beale.
Wardner*†..... Shoshone	J. E. Gyde.
▲Weiser*†.... Washington	AYERS, VARIAN & RHEA.

ILLINOIS.

Abingdon*†..... Knox	WILLIAM H. BEAVER.
Adair*†..... McDonough	See Macomb.
Albany*†..... Whiteside	D. S. Efner.
▲Albion*†..... Edwards	J. M. Campbell.
▲Aledo*† ..... Mercer	McARTHUR & COOKE.
Alexis*†..... Warren	Thomas R. Squires.
Allerton*†.... Vermilion	See Danville.
Alpha*†..... Henry	J. A. Widney.
Altamont*† .. Effingham	F. M. Schilling.
Alton*†..... Madison	JOSEPH V. E. MARSH.
Altona*†..... Knox	L. K. Byers.
Amboy*†..... Lee	W. E. Ives & Son.
Anchor*†..... McLean	See Bloomington.
Anna*†..... Union	H. F. BUSSEY.
Annawan*†..... Henry	W. H. Holzinger.
Antioch*●..... Lake	J. W. McDonald.
Apple River*†Jo Daviess	J. S. Lamont.
Arcola*†..... Douglas	Barricklow & Cofer.
Arenzville*†..... Cass	M. McClure.
Argenta*†..... Macon	See Decatur.
Armington*†.. Tazewell	See Bloomington.
Armstrong*† .Vermilion	See Potomac.
Arrowsmith*†...McLean	H. J. Thompson.
Arthur*†..... Moultrie	M. Watson.
Ashkum*†..... Iroquois	P. H. Carey.
Ashland*†..... Cass	S. A. Shortt.
Ashley*†.... Washington	See Nashville.
Ashton*†..... Lee	See Dixon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Assumption*•†..Christian	See Pana.
Astoria*•† ....Fulton	O'HEIN, O'HEIN & O'HEIN.
Athens*•†.....Menard	See Petersburg.
Atkinson*•†.....Henry	See Cambridge.
Atlanta*•†.....Logan	F. L. Capps.
Atwood*•†.....Platt	See Tuscola.
Auburn*•†.....Sangamon	T. J. Nuckolls.
Augusta*•†..... Hancock	W. H. Mead.
Aurora*•† .....Kane	JOHN M. RAYMOND.
Austin*•†.....Cook	See Chicago.
Ava*•† .....Jackson	S. W. Treesh.
Avon*•† .....Fulton	See Lewistown.
Barrington*•†.....Cook	Frank Robertson.
Barry*•†.....Pike	W. I. Klein.
Batavia*•† ..... Kane	H. N. JONES.
Beardstown*•† .....Cass	R. R. HEWITT.
Beason*•† .....Logan	William B. Curry.
▲Beecher*•†.....Will	See Peotone.
▲Belleville*•†.....St. Clair	WILLIAM U. HALBERT.
Bellflower*•† .... McLean	See Farmer City.
Belvidere*•† .....Boone	KUCKER, CARPENTER & APPLETON.
Bement*•†.....Piatt	W. G. Cloyd.
Benson*•†.....Woodford	See Eureka.
▲Benton*•†..... Franklin	Hart & Spiller.
Berwick*•† .....Warren	See Monmouth.
Bethany*•† .....Moultrie	See Sullivan.
Biggsville*•† ..Henderson	See Oquawka.
Blandinsville*•†.McDon'h	F. W. Brooks.
▲Bloomington*•†..McLean	KERRICK & BRACKEN.
Blue Island*•†.....Cook	BORMAN & McGRATH.
Blue Mound*•†.....Macon	F. L. Van Cleve.
Bluffs*•†.....Scott	Franklin C. Funk.
Bonegap*•†.....Edwards	See Mt. Carmel.
Bowen*•†.....Hancock	E. C. PETER.
Braceville*•† .....Grundy	E. D. SCOTT.
Bradford*•†.....Stark	See Toulon.
Braidwood*•† .....Will	WILLIAM MOONEY.
Breese*•† .....Clinton	See Carlyle.
Brighton*•† ....Macoupin	D. D. Goodell.
Brimfield*•† ..... Peoria	See Peoria.
Broadlands*•† Champaign	See Tuscola.
Brocton*•† .....Edgar	J. U. Beck.
Buckley*•† ..... Iroquois	Mark R. Koplin.
Buda*•† .....Bureau	Jesse Emerson.
Buffalo*•† ..... Sangamon	See Springfield.
Bunker Hill*•† .Macoupin	A. S. Cuthbertson.
Bushnell*•†..McDonough	T. J. SPARKS.
Byron*•† .....Ogle	J. C. Woodburn.
Cabery*•†.....Ford	See Kankakee.
▲Cairo*•† .....Alexander	M. J. O'SHEA.
▲Cambridge*•† ..... Henry	WILLIAM M. SMITH.
▲Campbell Hill*•†.Jackson	See Murphysboro.
Camp Point*•† ....Adams	Orrin Dilley.
Canton*•† ..... Fulton	CHIPPERFIELD, GRANT & CHIPPERFIELD.
Capron*•† .....Boone	H. B. Stevenson.
Carbondale*•†....Jackson	ANDREW S. CALDWELL.
▲Carlinville*•†...Macoupin	RINAKER & RINAKER.
▲Carlyle*•†.....Clinton	M. P. Murray.
Carlock*•†..... McLean	See Bloomington.
▲Carmi*•† ..... White	JOHN R. JONES.
Carrier's Mills*•†...Saline	H. N. Finney.
▲Carrollton*•†.....Greene	HENRY T. RAINEY.
Carterville*•† Williamson	George A. Henshaw.
▲Carthage*•† .... Hancock	D. MACK & SON.
Casey*•†.....Clark	N. L. SCRANTON & SONS.
Cedarville*†.. Stephenson	Henry Richard.
Centralia*•† .....Marion	S. A. Frazier.
Cerro Gordo*•†.....Platt	See Monticello.
Chadwick*•† .....Carroll	W. S. Markley.
Champaign*•† Champaign	J. L. RAY.
Chandlerville*•†.....Cass	W. K. Mertz.
Chapin*•† ..... Morgan	See Jacksonville.
▲Charleston*•† .....Coles	A. C. ANDERSON.
Chatham*•† ... Sangamon	See Springfield.
Chatsworth*•† Livingston	See Pontiac.
Chebanse*•† .....Iroquois	See Kankakee.
Chenoa*•† .....McLean	W. L. Miller.
▲Chester*•† .....Randolph	H. CLAY HORNER.
Chesterfield*•†. Macoupin	See Carlinville.
▲Chicago*•† ..... Cook	AUSTIN, LENNARDS & JONES, Chamber of Commerce Bldg. References: Attorneys for R. G. Dun & Co., New York and Chicago; E. W. Gillett and Northern Trust Co., Chicago.
" ..... "	JAMES J. BARBOUR, 175 Dearborn St. Commercial, Corporation and Probate law. Refers to Commercial National Bank.
" ..... "	CHARLES E. BARTLEY, Unity Bldg. Special facilities for handling mortgage and real estate matters of non-residents. References: First National Bank, The Northern Trust Co., Greenebaum Sons.
▲Chicago*•† ..... Cook (*Continued.*)	CRATTY, JARVIS & CLEVERLAND, 171 La Salle St. Corporation and commercial law. References: Chicago National Bank, Lyon & Healy, and Heath & Milligan Manufacturing Co.
" ..... "	CHARLES DANIELS, 943-947 Marquette Building. Commercial and general law practice. References: S. S. White Dental Manufacturing Co., Browning, King & Co., Chicago.
" ..... "	ROBERT C. FERGUS, 615 N. Y. Life Bldg. Refers to the National Bank of the Republic.
" ..... "	FLOWER, VROMAN & MUSGRAVE, First National Bank Bldg. Attorneys for Fort Dearborn National Bank.
" ..... "	HATCH & RITSHER, 100 Washington St. Attorneys for Chicago National Bank and The Equitable Trust Co.
" ..... "	McCORDIC & SHERIFF, 175 Dearborn St. Attorneys for Commercial National Bank.
" ..... "	WILLIAM NUNN, Tacoma Bldg. Commercial law and collections. Refers to Merchants Loan & Trust Co.
" ..... "	PECKHAM, BROWN & PACKARD, First National Bank Bldg. Attorneys for First National Bank.
" ..... "	POPPENHUSEN & McNAB, Chamber of Commerce Building. Commercial, corporation, and real estate law. Refer to Commercial National Bank.
" ..... "	ROSENTHAL, KURZ & HIRSCHL, Unity Bldg. Attorneys for Hibbard, Spencer, Bartlett & Co., Hibernian Banking Co., and Chicago Title & Trust Co.
" ..... "	SHERMAN & BURTT, 70 La Salle St. Attorneys for Western State Bank.
" ..... "	TENNEY, McCONNELL, COFFEEN & HARDING, 205 La Salle St. Attorneys for Union National Bank.
" ..... "	A. G. WATERMAN, 160 Washington St. Refers to American Trust & Savings Bank.
Chicago Heights*•†.Cook	See Chicago.
Chillicothe*•†.....Peoria	H. C. Pettett.
Chrisman*•†.....Edgar	See Paris.
Cisco*•†..... ....Piatt	See Monticello.
Cissna Park*•† ..Iroquois	Isaac Miller Hamilton.
Clay City*•†.....Clay	F. M. Chaffin.
Clayton*•†..... .....Adams	J. L. Staker.
Clifton*•†.....Iroquois	See Onarga.
▲Clinton*•†.....DeWitt	JOHN FULLER.
Coal City*•†..... Grundy	E. D. Scott.
Cobden*•† ..... Union	See Jonesboro.
Coffeen*•† ..Montgomery	See Hillsboro.
Colchester*•†McDonough	T. J. Richards.
Coleta*•†.....Whiteside	See Morrison.
Colfax*•†.....McLean	James P. Grove.
Collinsville*•† ...Madison	BURROUGHS BROS.
Collison*•†.....Vermilion	See Danville.
Compton*•† .....Lee	See Paw Paw.
Cooksville*•† ....McLean	John A. Sterling.
Cornell*•† .... Livingston	See Pontiac.
Coulterville*•†. Randolph	A. Russell.
Cowden*•†.....Shelby	C. R. Torrence.
Creal Sp'gs*•† Williamson	George B. White.
Crescent City*•† Iroquois	See Watseka.
Creston*•†. .....Ogle	See Rochelle.
Cropsey*•† ..... McLean	See Peoria.
Crossville*•†. .....White	See Carmi.
Cuba*•†.....Fulton	See Canton.
Cullom*•† .....Livingston	L. E. Swope.
Dallas City*•†... Hancock	J. H. Ranck.
Dalton City*•†...Moultrie	J. N. Loving.
Danforth*•†.....Iroquois	See Watseka.
Danvers*•†.....McLean	See Bloomington.
▲Danville*•† ....Vermilion	TILTON & CUNDIFF.
Davis*•†.....Stephenson	W. Ende.
▲Decatur*•†.....Macon	OUTTEN & ROBY.
Deer Creek*•†...Tazewell	See Tekin.
DeKalb*•†.... ....DeKalb	A. G. KENNEDY.
DeLand*•†.....Piatt	See Monticello.
Delavan*•† .....Tazewell	J. O. Jones.
Des Plaines*•† .....Cook	See Chicago.
Divernon*•† .. Sangamon	See Springfield.
▲Dixon*•†..... .....Lee	R. S. FARRAND.
Dongola*•† ..... Union	See Jonesboro.
Donovan*•† .....Iroquois	See Watseka.
Downer's Grove*•† .DuP.	M. Slusser.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Dundee*† .....Kane	W. G. Sutlin.
Dunlap*† .....Peoria	See Peoria.
DuQuoin*† .....Perry	R. W. S. WHEATLEY.
Durand*† .... Winnebago	See Rockford.
Dwight*† .....Livingston	ROMBERGER & SMITH.
Earlville*† .....Lasalle	See Ottawa.
East Dubuque*†.Jo Dav.	See Galena.
East Lynn*† ..Vermilion	See Danville.
Easton*† .....Mason	See Havana.
East St. Louis*† .St.Clair	B. H. CANBY.
Edelstein*† .....Peoria	See Peoria.
Edinburg*† .... Christian	C. A. Prater.
▲Edwardsville*† .Madison	HADLEY & BURTON.
▲Effingham*† ..Effingham	S. F. GILMORE.
Elburn*† .....Kane	W. R. S. Hunter.
Eldorado*† .....Saline	J. C. Burnett.
Elgin*† .....Kane	HOPSON & HOLLEMBEAK.
Elizabeth*† ...Jo Daviess	J. C. McKenzie.
▲Elizabethtown*● ..Hardin	John C. Oxford.
Elkhart*† .....Logan	See Lincoln.
Elliott*† .....Ford	See Paxton.
Ellisville*† .....Fulton	See Canton.
Ellsworth*† .....McLean	See Bloomington.
Elmhurst*† .....DuPage	George Sawin.
Elmwood*† .....Peoria	M. R. Sturtevant.
El Paso*† .....Woodford	J. I. KERR.
Emden*† .....Logan	See Lincoln.
Endield*† .....White	John N. Wilson.
Englewood*† ..... Cook	See Chicago.
Equality*† .....Gallatin	C. W. Wiedeman.
Erie*† .....Whiteside	William H. Allen.
Essex*† .....Kankakee	A. Gregson.
▲Eureka*† .....Woodford	W. H. FOSTER.
Evanston*† ..... Cook	See Chicago.
Evansville*† .. Randolph	William M. Schuwerk.
Fairbury*† ...Livingston	CARRITHERS & AGARD.
▲Fairfield*† ..... Wayne	CREIGHTON & THOMAS.
Fairland*† .....Douglas	See Tuscola.
Fairmount*† ..Vermilion	See Danville.
Fairview*† .....Fulton	James Ten Eyck.
Farina*† .....Fayette	A. T. Brasel.
Farmer City*† ...DeWitt	HERRICK & HERRICK.
Farmersville*† ..Montg'y	See Springfield.
Farmington*† .....Fulton	A. A. Luckey.
Fillmore*† .Montgomery	See Hillsboro.
Findlay*† .....Shelby	C. W. Fall.
Fisher*† .....Champaign	H. S. Kelley.
Fithian*† .....Vermilion	See Danville.
Flanagan*† .. Livingston	C. C. Studley.
Flora*† .....Clay	Hoff & Hoff.
Foosland*† .. Champaign	George A. De Long.
Forest City*† .....Mason	See Havana.
Forrest*† .....Livingston	See Pontiac.
Forreston*† .....Ogle	Frank Wertz.
Frankfort Station*† Will	D. S. Stephen.
Franklin*† .....Morgan	See Jacksonville.
Franklin Grove*† ....Lee	See Dixon.
▲Freeport*† ...Stephenson	ECKERT & McDONALD.
Fulton*† .....Whiteside	C. C. McMahon.
Galatia*† ..... Saline	A. E. Somers.
▲Galena*† ..... Jo Daviess	J. C. O'NEILL. Collections promptly attended to.
▲Galesburg*† .....Knox	SHUMWAY & RICE, Attorneys for Galesburg National Bank and Farmers and Mechanics Bank.
Galva*† .....Henry	N. F. ANDERSON.
Gardner*† ..... Grundy	See Morris.
Geneseo*† ..... Henry	GEORGE W. SHAW.
▲Geneva*† .....Kane	W. J. BROWN.
Genoa*† .....De Kalb	A. S. Hollembeak.
Georgetown*† Vermilion	See Danville.
Gibson City*† ..... Ford	LESLIE A. CRANSTON.
Gifford*† .....Champaign	See Fisher.
Gillespie*† .....Macoupin	See Carlinville.
Gilman*† ..... Iroquois	C. N. Saum.
Girard*† ..... Macoupin	Knotts & Terry.
▲Golconda*● ..... Pope	THOMPSON & MOORE.
Golden*† ..... Adams	See Quincy.
Goodhope*† McDonough	See Macomb.
Grafton*† ..... Jersey	See Jerseyville.
Grandridge*† .....Lasalle	See Ottawa.
Grant Park*● ..Kankakee	E. H. BUCK.
Grayslake*† ..... Lake	See Libertyville.
Grayville*† ..... White	T. G. Parker.
Greenfield*† .....Greene	BANDY & SULLIVAN.
Greenup*† .. Cumberland	W. H. McDonald.
Greenview*† .....Menard	R. L. Walker.
▲Greenville*† .....Bond	NORTHCOTT, FRITY & HOILES.
Gridley*† .....McLean	C. M. Coyle.
Griggsville*† .....Pike	See Pittsfield.
Grove City*.....Christian	See Edinburg.
Guthrie*† .....Ford	See Gibson City.
Hamilton*† .... Hancock	J. L. Miller.
Hammond*† .....Piatt	See Monticello.

Town and County.	Name.
Hamphire*† .....Kane	See Elgin.
Hanover*.....Jo Daviess	See Galena.
▲Hardin* .....Calhoun	T. J. Selley.
Harlem ..... Cook	See Oak Park.
▲Harrisburg*† .....Saline	CHOISSER, WHITLEY & CHOISSER.
Harvard*† .....McHenry	A. W. Young.
Harvel*† ...Montgomery	See Springfield.
Harvey*† .....Cook	I. J. MOUSER.
▲Havana*† .....Mason	LYMAN LACEY, JR.
Hebron*† .....McHenry	See Harvard.
▲Hennepin*.....Putnam	W. H. CASSON.
Henry*† .....Marshall	Fred S. Potter.
Herrick*† .....Shelby	J. D. Burrus.
Herrin* .....Williamson	See Marion.
Herscher*† ....Kankakee	See Kankakee.
Heyworth*† .....McLean	See Bloomington.
Highland*† .....Madison	Timothy Gruaz.
Highland Park*† ...Lake	K. R. Smoot.
▲Hillsboro*† .Montgomery	FRED A. RANDLE.
Hinckley*† .....DeKalb	See Aurora.
Hindsboro*† ....Douglas	See Tuscola.
Holcomb*† .....Ogle	C. E. Oakes.
Homer*† .....Champaign	R. C. Wright.
Hoopeston*† ..Vermilion	DYER & WALBRIDGE.
Hopedale*† .....Tazewell	See Pekin.
Hume*† .....Edgar	T. J. Coffman.
Huntley*† .....McHenry	See Woodstock.
Hutsonville*† .Crawford	See Robinson.
Hyde Park*† ..... Cook	See Chicago.
Illiopolis*† ....Sangamon	S. P. Williams.
Ipava*† ..... Fulton	W. A. Babcock.
Irving*† ....Montgomery	See Hillsboro.
Iuka*† .....Marion	See Salem.
Ivesdale*† ...Champaign	See Monticello.
▲Jacksonville*† ..Morgan	JAS. H. DANSKIN. Refers to the Jacksonville banks.
▲Jerseyville*† .....Jersey	H. W. Pogue.
▲Joliet*† .....Will	CHARLES DORRANCE DIBELL. References: The Joliet National Bank, Geo. H. and Edwin S. Munroe.
▲Jonesboro*† .....Union	Karraker & Lingle.
Joy*† .....Mercer	See Aledo.
Kane*† .....Greene	See Carrollton.
▲Kankakee*† ...Kankakee	H. K. WHEELER.
Kansas*† .....Edgar	E. G. Rose.
Keithsburg*† ....Mercer	M. T. Kirkpatrick.
Kenney*† .....DeWitt	Scroggin & Co.
Kewanee*† .....Henry	CHAS. K. LADD.
Kings*† .....Ogle	See Rochelle.
Kingston*† .....DeKalb	See DeKalb.
Kinmundy*† .....Marion	John F. Donovan.
Kirkland*† .....DeKalb	See Genoa.
Kirkwood*† .....Warren	George M. Nixon.
Knoxville*† ..... Knox	E. A. Corbin.
▲Lacon*† .....Marshall	E. D. RICHMOND
Ladd*† .....Bureau	J. W. BLEE.
Lafayette*† .....Stark	See Toulon.
Lagrange*† .....Cook	D. B. Lyman
Laharpe*† .....Hancock	L. S. McCrory.
La Moille*† .....Bureau	H. A. Stanard.
Lanark*† .....Carroll	C. W. Middlekauff.
La Rose*† .....Marshall	R. M. Barnes.
Lasalle*† .....Lasalle	DUNCAN & DOYLE.
Latham*† .....Logan	F. A. Gasaway.
▲Lawrenceville*† Lawr'ce	C. J. BORDEN.
Leaf River*† .....Ogle	George E. Johnson.
Lebanon* ..... St. Clair	H. H. HORNER.
Leland*† ..... Lasalle	A. A. Clapsaddle.
Lemont*† ..... Cook	Frank W. Welch.
Lena*† .....Stephenson	A. J. Clarity.
Leroy*† .....McLean	E. D. RIDDLE.
▲Lewistown*† .....Fulton	HARRY M. WAGGONER.
Lexington*† .....McLean	A. B. Davidson.
Libertyville*† .....Lake	Paul MacGuffin.
▲Lincoln*† .....Logan	OSCAR ALLEN.
Litchfield*† Montgomery	McWILLIAMS & SONS.
Little York*† .....Warren	See Monmouth.
Loami*† .....Sangamon	D. I. Staley.
Lockport*† .....Will	C. B. CHEADLE.
Loda*† .....Iroquois	Nathan P. Goodell.
London Mills*† ...Fulton	M. T. Robinson.
Longview*† .Champaign	See Champaign.
Lostant*† .....Lasalle	G. F. Bell.
▲Louisville*† .....Clay	John R. Bonney.
Lovington*† .....Moultrie	A. W. Lux.
Ludlow *† ... Champaign	W. C. Smith.
Mackinaw*† ....Tazewell	See Pekin.
▲Macomb*† ..McDonough	NEECE & SON.
Macon*† .....Macon	See Decatur.
Mahomet*† ..Champaign	See Champaign.
Makanda*† .....Jackson	See Murphysboro.
Malta*† .....DeKalb	D. F. Pease.
Manchester*† .....Scott	See Bluffs.
Manhattan*† ..... Will	See Joliet.
Manito*† .....Mason	J. A. McComas.
Mansfield*† ..... Piatt	C. F. Mansfield.
Manteno*† ....Kankakee	Winfield S. Campbell.
Maple Park*† .....Kane	See Elburn.

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Town and County.	Name.
Maquon*† .....Knox	E. L. Swigart.
Marengo*†.....McHenry	A. B. Coon.
▲Marion*† .....Williamson	George W. Young.
Marissa*†.....St. Clair	R. S. Hamilton.
Maroa*†.....Macon	B. F. Shipley.
Marseilles*†.....Lasalle	See Ottawa.
▲Marshall*† .....Clark	J. W. GRAHAM.
Martinsville*† .....Clark	H. Gasaway.
Maryaville.....Vermilion	See Potomac.
Mascoutah*†....St. Clair	George F. Wombacher.
Mason City*† .....Mason	G. W. ELLSBERRY.
Mattoon*†.....Coles	ISAAC B. CRAIG.
Maywood*†.....Cook	See Oak Park.
Mazon*†.....Grundy	See Morris.
McHenry*† .....McHenry	H. C. Mead.
McLean*†.....McLean	See Bloomington.
▲McLeansboro*† Hamilt'n	WEBB & McLANE.
Mechanicsburg*...Sang'n	See Springfield.
Media*† .....Henderson	See Stronghurst.
Medora*†.....Macoupin	J. W. Kitzmiller.
Melrose Park*†....Cook	See Oak Park.
Melvin*†.....Ford	J. M. Thompson.
Mendon*†.....Adams	See Quincy.
Mendota*†.....Lasalle	JOHN F. MADDEN.
Meredosia*†.....Morgan	See Jacksonville.
Metamora*† ..Woodford	A. R. Rich.
▲Metropolis City*† Massac	COURTNEY & HELM.
Milford*†.....Iroquois	Frank Harry.
Milledgeville*† .. Carroll	See Mount Carroll.
Millington*† .....Kendall	See Aurora.
Milton*.....Pike	N. A. Thornton.
Minier*†.....Tazewell	See Pekin.
Minonk*†.....Woodford	THOMAS KENNEDY.
Minooka*† .....Grundy	L. K. Keogh.
Modesto*†.....Macoupin	J. M. Allyn.
Moline*† ....Rock Island	McENIRY & McENIRY.
Momence*† ...Kankakee	E. P. HARNEY.
Monica*†.....Peoria	See Peoria.
▲Monmouth*†.....Warren	GRIER & STEWART.
▲Monticello*†.....Piatt	LODGE, HICKS & LODGE.
▲Morris*† .....Grundy	SANFORD BROS.
▲Morrison*†.....Whiteside	SMITH & DANIELS.
Morrisonville*† Christi'n	Fred A. Wagoner.
Morton*†.....Tazewell	See Pekin.
▲Mound City*† ....Pulaski	L. M. Bradley.
▲Mt. Carmel*† .....Wabash	LEEDS & RAMSEY.
▲Mt. Carroll*† .....Carroll	D. ALLEMAN.
Mt. Morris*† .....Ogle	John Weller.
Mt. Olive*† ...Macoupin	Thomas Williamson
Mt. Pulaski*†.....Logan	FRANK L. TOMLINSON.
▲Mt. Sterling*†.....Brown	Hubbard & Reid.
▲Mt. Vernon*† ..Jefferson	ALBERT WATSON.
Moweaqua*† .....Shelby	W. G. Colbert.
Mulberry Grove*.....Bond	W. C. SHIELDS.
▲Murphysboro*† ..Jackson	G. W. ANDREWS.
Naperville*† ....Du Page	H. H. GOODRICH.
▲Nashville*† .Washington	H. H. Hosmer.
Nat. Stock Yards*† St. C.	See East St. Louis.
Nauvoo*•.....Hancock	G. A. RITTER.
Nebo*† .....Pike	I. J. Dyer.
Neoga*† ....Cumberland	See Toledo.
Nepomonc*†.....Bureau	See Kewanee.
Newark*.....Kendall	N. P. Barnard, Jr.
New Berlin*...Sangamon	W. M. Warren.
New Boston*†.....Mercer	M. Chamberlain.
New Holland*†....Logan	See Lincoln.
Newman*† .....Douglas	W. W. Pepper.
▲Newton*† .....Jasper	GIBSON & JOHNSON.
New Windsor*† ...Mercer	W. H. Gladman.
Niantic*† .....Macon	See Decatur.
Nokomis*†.Montgomery	D. H. Zepp.
Normal*†..... McLean	R. L. Fleming.
Norris City*†.....White	W. N. Green.
No. Henderson*† Mercer	See Aledo.
Nunda*† .....McHenry	L. D. Lowell, Jr.
Oakland*† .....Coles	J. H. Winkler.
Oak Park*†.....Cook	J. A. BALDWIN.
Oblong*†.....Crawford	See Robinson.
Odell*† .....Livingston	J. D. Pound.
Ogden*†.....Champaign	Wm. Brennan.
Ohio*† .....Bureau	H. S. Pomeroy.
Okawville*† Washington	Moehle & Tcharner.
▲Olney*†.....Richland	R. B. Witcher.
Onarga*†.....Iroquois	E. W. Morris.
Oneida*† .....Knox	See Galesburg.
▲Oquawka*†....Henderson	R. Cooper.
Orangeville*†Stephenson	Hiram Skinner.
▲Oregon*† .....Ogle	FRANCIS BACON.
Orion*† .....Henry	M. L. Love.
▲Ottawa*† .....Lasalle	RECTOR C. HITT. References: Commercial Nat. Bk., Chicago; American Surety Co., N. Y.
Palatine*† .....Cook	F. J. Filbert.
Palestine*†.... Crawford	A. L. MacHatton.
Palmyra*† .....Macoupin	Searcy & Etter.
Pana*† .....Christian	E. A. HUMPHREYS & SON.
▲Paris*†.....Edgar	JAMES A. EADS.
Pawnee*•.....Sangamon	J. R. Kincaid.
Paw Paw*†.....Lee	C. F. Preston.
▲Paxton*†.....Ford	KERR & LINDLEY.

Town and County.	Name.
Pearl*†.....Pike	See Milton.
Pearl City*† .Stephenson	H. M. Dodds.
Pecatonica*† Winnebago	C. C. Stevens.
▲Pekin*† .....Tazewell	WM. DON MAUS.
Penfield*† ... Champaign	See Champaign.
▲Peoria*†.....Peoria	ELLWOOD, MEEK & LOVETT. References: First National Bank and Central National Bank.
" ..... "	WM. G. McROBERTS, Hamlin Building. Refers to Dime Savings Bank, Merchants National Bank, and Walter Barker, President of Commercial National Bank.
Peotone*† .....Will	Michael Collins.
Perry*.....Pike	G. W. Hinman.
Peru*†.....Lasalle	F. T. BEERS.
▲Petersburg*† ....Menard	T. W. McNEELY.
Philo*†.....Champaign	See Champaign.
▲Pinckneyville*† ...Perry	W. T. Vaughn.
Piper City*† .....Ford	See Paxton.
▲Pittsfield*† .....Pike	A. C. BENTLEY.
Plainfield*† .....Will	George J. Arbelter.
Plano*† .....Kendall	E. W. FAXON.
Pleasant Plains*† Sang'n	See Springfield.
Plymouth*† ....Hancock	George E. Terry.
Polo*† .....Ogle	Fred Zick.
▲Pontiac*† ....Livingston	R. S. McILDUFF.
Poplar Grove*† ... Boone	H. D. Blodgett.
Port Byron*•Rock Island	J. W. Simonson.
Potomac*† ....Vermilion	See Danville.
Prairie City*† McDon'gh	E. A. BOYNTON.
▲Princeton*† .....Bureau	CAIRO A. TRIMBLE.
Princeville*† .....Peoria	See Peoria.
Prophetstown*† Whites'e	H. H. Waite.
Pullman*† .....Cook	See Chicago.
▲Quincy*†.....Adams	HAMILTON & WOODS. Refer to First National and Ricker National banks.
Ramsey*†.....Fayette	See Vandalia.
Rankin*† .....Vermilion	J. F. Campbell.
Rantoul*†....Champaign	Thomas J. Roth.
Raritan*.....Henderson	See Stronghurst.
Ravenswood*† .....Cook	Thomas J. Dawson.
Raymond*† Montgomery	W. E. Witt.
Red Bud*†....Randolph	Alfred D. Riess.
Reynolds*†..Rock Island	See Rock Island.
Richmond*† ...McHenry	See Woodstock.
Richview*†. Washington	Geo. T. Hoke.
Ridge Farm*† Vermilion	R. W. Fisk.
Ridgway*† ..... Gallatin	W. S. Phillips.
Roanoke*†.... Woodford	See Eureka.
Roberts*† .....Ford	See Paxton.
▲Robinson*†....Crawford	PARKER & CROWLEY.
Rochelle*† .....Ogle	D. W. Baxter.
▲Rockford*†..Winnebago	E. H. MARSH.
▲Rock Island*† Rock Isl'd	EDWIN E. PARMENTER.
Rogers Park*†.....Cook	J. J. Barbour.
Roodhouse*†.....Greene	D. J. Sullivan.
Roscoe*† .... Winnebago	See Poplar Grove.
Roseland† .....Cook	See Chicago.
Rosville*†..... Warren	Leroy S. Scott.
Rossville*†....Vermilion	W. B. Redden.
▲Rushville*†.....Schuyler	GLASS & BOTTENBERG.
Rutland*† .....Lasalle	See Ottawa.
Sadorus*†....Champaign	See Tolono.
▲Salem*† .....Marion	L. M. KAGY.
Sandoval*† .....Marion	Charles F. Patterson.
Sandwich*† .....De Kalb	S. B. STINSON.
San Jose*† .....Mason	See Lincoln.
Saunemin*† ..Livingston	W. P. Carrithers.
Savanna*† .....Carroll	See Lanark.
Saybrook*†..... McLean	George M. Nelson.
Seaton*† .....Mercer	See Aledo.
Secor*† .....Woodford	See Eureka.
Seneca*† ..... Lasalle	C. H. R. Thomas.
Shabbona.....DeKalb	See Sycamore.
Shannon*†.....Carroll	See Lanark.
▲Shawneetown*† Gallatin	CARL ROEDEL.
Sheffield*†.....Bureau	See Buda.
▲Shelbyville*†..... Shelby	WALTER C. HEADEN.
Sheldon*†.....Iroquois	See Watseka.
Sheridan*†..... Lasalle	See La Salle.
Sherrard*†..... Mercer	See Aledo.
Shipman*†.....Macoupin	J. M. Hampton.
Sidell*† .....Vermilion	L. E. Conner.
Sidney*† .....Champaign	See Champaign.
Sigel*† ..... Shelby	E. Kunkler.
Smithfield*† .....Fulton	See Lewistown.
Smithshire*† .... Warren	See Monmouth.
Somonauk*† .... DeKalb	L. B. Olmstead.
Sorento*†.....Bond	See Greenville.
South Chicago*†...Cook	See Chicago.
South Evanston*†. Cook	See Chicago.
Sparta*† .....Randolph	R. J. Goddard.
Springerton*..... White	W. C. Ingram.
¶▲Springfield*†Sangamon	E. L. CHAPIN. Refers by permission to Illinois National Bank.

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Town and County.	Name.
Spring Valley*†..Bureau	WILLIAM HAWTHORNE.
Stanford*† .....McLean	See Bloomington.
Staunton*† ....Macoupin	R. E. DORSEY.
St. Anne*† ....Kankakee	W. G. Brooks.
St. Charles*† .....Kane	CHARLES A. MILLER.
St. Elmo*† .....Fayette	See Vandalia.
St.Francisv'le*†Lawre'ce	See Lawrenceville.
St. Joseph*†. Champaign	See Champaign.
Sterling*† .... Whiteside	I. L. WEAVER.
Stewardson*† .....Shelby	Boggs & McDaniel.
Stillman Valley*†...Ogle	See Byron.
Stockton*†...Jo Daviess	W. S. Eaton.
Stone Fort*† .....Saline	L. E. Barker.
Stonington*† ..Christian	See Taylorville.
Streator*† .....Lasalle	P. J. LUCEY.
Stronghurst*†Henderson	R. F. Robinson.
Sublette*† .....Lee	See Paw Paw.
▲Sullivan*† .....Moultrie	EDEN, MARTIN & EDWARDS.
Sumner*† .....Lawrence	Lewis & Sumner.
▲Sycamore*† .....DeKalb	CARNES & DUNTON.
Table Grove*† ....Fulton	William S. Hipsley.
Tallula*† .....Menard	J. J. Baker.
Tamaroa*† .....Perry	See DuQuoin.
Tampico*† ....Whiteside	See Morrison.
▲Taylorville*† ...Christian	J. C. McBRIDE.
Thawville*† .....Iroquois	See Watseka.
Thomasboro*†Champa'n	See Champaign.
Tinley Park*† .....Cook	See Chicago.
Tiskilwa*† .....Bureau	See Princeton.
▲Toledo*† ....Cumberland	CHARLES M. CONNOR.
Tolono*† .....Champaign	W. A. Perkins.
Toluca*† .....Marshall	See Lacon.
Tonica*† .....Lasalle	Gunn & Gunn.
▲Toulon*† .....Stark	Allen P. Miller.
Tremont*† .....Tazewell	See Pekin.
Trenton*† .....Clinton	W. S. Louden.
Triumph*† .....Lasalle	See Mendota.
Troy*† .....Madison	See Edwardsville.
▲Tuscola*† .....Douglas	ROY F. HALL.
Union Hill†...Kankakee	See Kankakee.
▲Urbana*† ....Champaign	CUNNINGHAM & BOGGS.
Utica*† .....Lasalle	J. B. Cunniff.
▲Vandalia*† .....Fayette	S. A. PRATER.
Varna*† .....Marshall	See Lacon.
Vermont*† .....Fulton	J. C. Phillips.
Verona*† ..... Grundy	J. L. Waterman.
Versailles*† .....Brown	See Bluffs.
Victoria* ..... Knox	See Galesburg.
▲Vienna*† .....Johnson	Whitnell & Gillespie.
Viola*† .....Mercer	See Aledo.
Virden*† .....Macoupin	H. C. Simons.
▲Virginia*† .....Cass	R. W. MILLS.
Waggoner*†Montgom'ry	George Richardson.
Walnut*† .....Bureau	M. A. Stiver.
Wapella*† ..... De Witt	See Clinton.
Warren*† .....Jo Daviess	W. H. Glasgow.
Warren-burg*† ...Macon	See Decatur.
Warsaw*† ..... Hancock	W. N. GROVER.
Washburn*† .. Woodford	Georgg P. Gill.
Washington*† ..Tazewell	John W. Dougherty.
Wataga*† .....Knox	See Galesburg.
▲Waterloo*† .....Monroe	JOSEPH W. RICKERT.
Waterman*† ....De Kalb	See Sycamore.
▲Watseka*† .....Iroquois	A. F. GOODYEAR.
▲Waukegan*† .....Lake	WHITNEY & UPTON.
Waverly*† .....Morgan	Hamilton & Etter.
Waynesville*† ...De Witt	See Clinton.
Weldon*† .....De Witt	See Clinton.
Wellington*† ...Iroquois	See Watseka.
Wenona*† .....Marshall	J. H. Jackson.
West Brooklyn*† ....Lee	See Paw Paw.
West Chicago*†.Du Page	C. D. Clark.
Westfield*† .....Clark	J. D. Hemphill.
West Pullman*† .....Cook	See Chicago.
West Salem*† ..Edwards	See Albion.
▲Wheaton*† .....Du Page	WILLIAM NUNN.
White Hall*† .....Greene	Mark Meyerstein.
Williamsfield*† ....Knox	See Galesburg.
Williamsville*† Sanga'on	See Springfield.
Wilmington*† ..... Will	Edward Corlett.
▲Winchester*† .....Scott	JAMES A. WARREN.
Windsor*† .....Shelby	Amos Walker.
Winnetka*† .....Cook	Carlton Prouty.
Winslow*† ...Stephenson	See Freeport.
Woodhull*† .....Henry	W. W. White.
▲Woodstock*† ..McHenry	V. S. LUMLEY.
Wyanet*† .....Bureau	See Princeton.
Wyoming*† .....Stark	Frank Thomas.
Xenia*† .....Clay	W. S. Morgan.
Yates City*† .....Knox	See Galesburg.
▲Yorkville*† .....Kendall	H. S. Hudson.

INDIANA.

Town and County.	Name.
Akron*† .....Fulton	See Rochester.
Albany*† .....Delaware	O. Dowden.
▲Albion*† ..... Noble	L. W. WRIGLEY.
Alexandria*† ....Madison	SHANNON & RIZER.
Ambia*† .....Benton	W. Lee Bartlett.
▲Anderson*† .... Madison	WILLIAM S. DIVEN.
▲Angola*† .....Steuben	BEST, BRATTON & YOTTER.
Arcadia*† .....Hamilton	Thomas J. Bishop.
Argos*† .....Marshall	John R. Jones.
Ashley*† ..... Steuben	Thomas Wichwire.
Atlanta* .....Hamilton	See Cicero.
Attica*† .....Fountain	ISAAC E. SCHOONOVER.
▲Auburn*† .....De Kalb	ROBY & HARPER.
Aurora*† .....Dearborn	DOWNEY & SHUTTS.
Avilla*† ..... Noble	See Kendallville.
Batesville*† ..... Ripley	Cravens & Cravens.
▲Bedford*† .....Lawrence	BROOKS & BROOKS.
Bern*† .....Adams	Kelly & Moran.
▲Bloomfield*† .... Greene	CAVINS & HENDERSON.
▲Bloomington*† ..Monroe	LEE & GRIMES.
▲Bluffton*† .....Wells	TODD & TODD.
▲Boonville*† ..... Warrick	ARMSTRONG & SHAFER.
Boswell*† .....Benton	A. B. McAdams.
Bourbon*† .....Marshall	J. D. Chaplin.
▲Brazil*† .....Clay	RAWLEY & HUTCHISON.
Bremen*† .....Marshall	S. J. Hayes.
Bristol*† .....Elkhart	Harvey W. Kautz.
Brook*† .....Newton	Graves & Graves.
Brookston*† ..... White	See Chalmers.
▲Brookville*† ...Franklin	GEORGE F. O'BYRNE.
▲Brownstown*† ..Jackson	APPLEWHITE & APPLEWHITE.
Butler*† .....DeKalb	C. J. Coats.
Cambridge City*† Wayne	Lynn E. Kepler.
Camden*† .....Carroll	P. Ray.
Campbellsb'g*† Wash't'n	See Salem.
▲Cannelton*† .....Perry	C. A. WEATHERS.
Carlisle*† .....Sullivan	W. B. Akin.
Carthage*† .....Rush	See Rushville.
Cayuga*† ... Vermilion	J. H. BROWN.
Chalmers*† .....White	E. R. Price.
Charlestown*† .....Clark	W. H. Watson.
Chesterton*† ..... Porter	G. R. Williams.
Chrisney*† .....Spencer	See Rockport.
Churubusco*† ...Whitley	John W. Orndorf.
Cicero*† .....Hamilton	P. J. Farlss.
Clarks Hill*†Tippecanoe	See Colfax.
Clay City*† .....Clay	GEORGE W. WILTSE.
Clayton*† .... Hendricks	See Plainfield.
Clinton*† .... Vermilion	J. A. Wittermood.
Colfax*† .....Clinton	F. M. Goldsberry.
▲Columbia City*† Whitley	ANDREW A. ADAMS.
▲Columbus*† Bartho'mew	C. B. COOPER.
▲Connersville*† ..Fayette	FLORA & BROADDUS.
Converse*† .....Miami	Fred P. Clark.
Corunna*† .....DeKalb	See Waterloo.
▲Corydon* .....Harrison	T. J. Wilson.
▲Covington*† ...Fountain	CHARLES M. McCABE.
▲Crawfordsville*† M'ntg'y	FINLEY P. MOUNT.
Crothersville*†. Jackson	H. H. Prince.
▲Crown Point*† .....Lake	J. KOPELKE.
Culver*● .....Marshall	H. A. Logan.
Cynthiana*† ..... Posey	John B. Smith.
Dalevlle*† .....Delaware	J. M. Fenwich.
Dana*† ..... Vermilion	E. B. James.
▲Danville*† .... Hendricks	HOGATE & CLARK.
Darlington*† Montgom'y	A. N. Cave.
▲Decatur*† ..... Adams	E. K. ERWIN.
▲Delphi*† .....Carroll	SMITH & JULIEN.
Dillsboro*† ....Dearborn	See Aurora.
Dunkirk*† ..... Jay	J. T. Day.
Earl Park*† .....Benton	Fraser & Isham.
East Chicago*† .....Lake	J. B. F. SHOWALTER.
Eaton*† .....Delaware	W. H. Younts.
Edinburg*† .....Johnson	See Franklin.
Elizabethtown*† Barth'w	J. H. Bradford.
Elkhart*† .....Elkhart	J. H. HALE.
Ellettsville*† ....Monroe	See Bloomington.
Elwood*† .....Madison	WARD L. ROACH.
▲English*† .....Crawford	See Leavenworth.
▲Evansville*† Vand'burgh	GEORGE A. CUNNINGHAM. Attorney for First National Bank.
Fairmount*† ..... Grant	Chas. T. Parker.
Farmland*† ....Randolph	David Wasson.
Flora*† ..... Carroll	J. B. SMITH.
Fort Branch*† ....Gibson	Mark L. Harris.
Fortville*† .....Hancock	John C. Jenkins.
Fort Wayne*† .....Allen	OWEN N. HEATON, Attorney for Fort Wayne Trust Co.
▲Fowler*† .....Benton	FRAZER & ISHAM.
Francesville*† ...Pulaski	C. W. Barker.
▲Frankfort*† .....Clinton	J. C. FARBER.
▲Franklin*† ..... Johnson	MILLER & BARNETT.
Frankton*† .....Madison	J. O. Barrett.
Fremont*† .....Steuben	J. G. Yeagley.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Galveston*† .....Cass	B. B. RICHARDS.
Garrett*†.....De Kalb	H. W. MOUNTZ.
Gas City*† .....Grant	Brandenburg & Linn.
Geneva*† .....Adams	William Drew.
Goodland*†.....Newton	J. W. Oswald.
▲Goshen*† .....Elkhart	MILLER & DRAKE.
Gosport*† .....Owen	E. S. Davis.
▲Greencastle*† ...Putnam	S. A. HAYS.
▲Greenfield*† ...Hancock	MARSH & COOK.
▲Greensburg*† ...Decatur	JOHN W. HOLCOMB.
Greentown*† ....Howard	Cooper & Somerville.
Greenwood*† ...Johnson	J. F. Crawford.
Hagerstown*† ....Wayne	B. F. Mason.
Hamilton*† ..... Steuben	See Auburn.
Hammond*† ..... Lake	CHARLES. F. GRIFFIN.
▲Hartford City*† Blackf'd	CANTWELL, CANTWELL & SIMMONS
Hebron*† .....Porter	George C. Gregg.
Hillsboro*† ....Fountain	John W. Newlin.
Hobart*† .....Lake	J. H. Conroy.
Hope*† ...Bartholomew	W. N. Aikin.
Huntingburg*† .. Dubois	LEO H. FISHER.
▲Huntington*†. Hunt'gton	SPENCER, BRANYAN & SPENCER.
Idaville*.....White	See Monticello.
¶Indianapolis*† ..Marion	AIKINS & WELLMAN, Lemcke Building. Attorneys for The Central Law Union. Corporation and Commercial Law. Special attention to commercial litigation.
" ..... "	AYRES, JONES & HOLLETT, Rooms 500, 501, and 502 Indiana Trust Building. Collections a specialty.
" ..... "	CHAMBERS, PICKENS & MOORES. Lemcke Building. Attorneys for Pennsylvania Railway Lines, Western Union Telegraph Co., Indianapolis Street Railway Co. Refer to Indiana Nat'l Bank, Capital Nat'l Bank, Fletcher Nat'l Bank, Merchants Nat'l Bank, Indiana Trust Co., Union Trust Co., Marion Trust. Co.
" ..... "	JAMESON & JOSS. Commercial and corporation law; non-resident business a specialty; mortgage foreclosures. Long distance telephone No. 1142. We refer generally to all Banks and Trust Companies in this City. Attorneys for R. G Dun & Co. and Central Trust Co.
" ..... "	MORRIS & NEWBERGER, Commercial Club Building. Practice in Federal, State, and Supreme Courts. Commercial and Corporation Law. Collection Department.
" ..... "	LUCIUS B. SWIFT, Hubbard Block. Practices in State and Federal Courts. Collections. Corporation Law. Refers to Indiana National Bank and Union Trust Co.
Jamestown*† ..... Boone	Wm. Darnell.
▲Jasper*† .....Du Bois	Bretz & McFall.
▲Jeffersonville*†....Clark	S. S. JOHNSON.
Jonesboro*† .....Grant	Henderson Oliver.
Kendallville*† .....Noble	JAMES GRAVES.
▲Kentland*† .....Newton	Cummings & Darroch.
Kewanna*† .....Fulton	A. D. TONER, JR.
Kingman*†.....Fountain	J. M. Wilkey.
Kirklin*†.....Clinton	George T. Williams.
Knightstown*†....Henry	C. D. MORGAN.
▲Knox*† .....Starke	PETERS & PETERS.
▲Kokomo*† ..... Howard	J. W. COOPER.
Ladoga*†...Montgomery	M. M. Bachelder.
▲La Fayette*†.. Tip'canoe	WILSON & QUINN. Refer to Perrin National Bank.
La Fontaine*† .. Wabash	See Wabash.
▲Lagrange*† ... Lagrange	R. D. MACHAN.
Lapel*† ..... Madison	See Anderson.
▲La Porte*† .....La Porte	M. E. LEITER.
Laurel*† .....Franklin	See Brookville.
▲Lawrenceburg*† Dearb'n	Warren N. Hauck.
Leavenworth*▲ Crawford	John H. Weathers.
▲Lebanon*† .....Boone	SAMUEL R. ARTMAN.
Lexington*† .....Scott	See Scottsburg.
▲Liberty*† ..... Union	Albert Davis.
Ligonier*† .....Noble	W. H. Wigton.
Lima*† ..... Lagrange	See La Grange.
Linden*†...Montgomery	See Crawfordsville.
Linton*†.....Greene	J. B. Filbert.
▲Logansport*†.....Cass	GEORGE W. FUNK.
Loogootee*† ..... Martin	Henry Wood.
Lowell*† ..... Lake	S. C. Dwyer.
Lynn*† ..... Randolph	See Winchester.
Macy*† .....Miami	See Peru.
▲Madison*† .....Jefferson	W. O. FORD.
Manilla*† .....Rush	George S. Jones.
Marengo*†.....Crawford	See English.
▲Marion*† .....Grant	GEORGE G. WHARTON.
Markle*† .... Huntington	W. S. Smith.
Marshall*† ..... Parke	See Rockville.
▲Martinsville*† ...Morgan	Renner & McNutt.
Matthews*.....Grant	See Hartford City.
Medaryville*†....Pulaski	See Winamac.
Mentone*†....Kosciusko	J. F. Johnson.
Michigan City*†.Laporte	J. H. ORR.
Middlebury*†....Elkhart	M. G. Hoover.
Middletown*† .....Henry	E. L. Elliott.
Milan*† .....Ripley	See Lawrenceburg.
Milford*†.....Kosciusko	T. C. McLaughlin.
Milroy*†.....Rush	See Rushville.
Mishawaka*†. St. Joseph	E. Voll Bingham.
Mitchell*† .....Lawrence	W. H. Edwards.
Monon*†.....White	J. G. YORK.
Monroeville*†.....Allen	E. W. Meeks.
Montezuma*† .. ..Parke	F. L. Canine.
▲Monticello*† .....White	GUTHRIE & BUSHNELL.
Montpelier*†..Blackford	C. W. Kinnan.
Mooresville*†....Morgan	Jas. M. Bishop.
Morgantown*†..Morgan	John V. King.
Morocco*† .....Newton	Davis & Dunlap.
Morristown*† ....Shelby	See Shelbyville.
Mount Vernon*† ..Posey	E. M. SPENCER.
Mulberry*† .....Clinton	W. H. Peter.
▲Muncie*† .....Delaware	GREGORY, SILVERBURG & LOTZ. Attorneys for Delaware County National Bank
Nappanee*† .....Elkhart	G. M. NETERER.
▲Nashville*.....Brown	R. L. Coffey.
▲New Albany*†.....Floyd	KELSO & KELSO.
New Carlisle*†.St.Jos'ph	S. C. Lancaster.
▲New Castle*†.....Henry	D. W. KINSEY.
New Harmony*† .Posey	PERCY WELCH.
New Palestine*†Hancock	N. B. Bradenburgh.
New Paris*†.....Elkhart	A. J. Pickering.
▲Newport*† ....Vermilion	Conley and Whittock.
New Richmond*†.M'tg'y	See Crawfordsville.
▲Noblesville*†..Hamilton	GAVIN & DAVIS.
North Judson*† ..Starke	G. T. Menish.
No. Manchester*†.W'b'sh	JAMES W. ARTHUR.
North Salem*†.Hendr'ks	See Danville.
North Vernon*†..Jen'gs	LINCOLN DIXON.
Oakland City*†...Gibson	J. M. & S. L. Vandeveer.
Odon*†.....Daviess	H. H. Crooke.
Orleans*† .....Orange	Wright & Lingle.
Osgood*† .....Ripley	R. A. Creignile.
Otterbein*†.....Benton	Bode Lamb.
Owensville*† ..Gibson	A. W. Sprague.
Oxford*†.....Benton	See Fowler.
▲Paoli*† .....Orange	T. B. Buskirk.
Parker*† .....Randolph	Thomas Condon.
Patriot*†.....Switzerland	See Vevay.
Pendleton*† ....Madison	C. E. Goodrich.
Pennville*.....Jay	Joseph H. Sell.
Perrysville*†.Vermilion	See Newport.
▲Peru*† .....Miami	NOTT N. ANTRIM.
▲Petersburg*†.....Pike	Posey & Chappell.
Pierceton*†...Kosciusko	J. H. Taylor.
Pine Village*.....Warren	See Williamsport.
Pittsboro*† ...Hendricks	J. M. Wells.
Plainfield*†...Hendricks	John Morgan.
▲Plymouth*†.....Marshall	JOHN W. PARKS
▲Portland*† .....Jay	HEADINGTON & WHITEMAN
Poseyville*† .....Posey	James Kilroy.
▲Princeton*† .....Gibson	MILLER & MILLER.
Redkey*†.....Jay	George N. Edgar.
Remington*† .....Jasper	Ira W. Yeoman.
▲Rensselaer*†.....Jasper	JAMES H. CHAPMAN.
Reynolds*† .....White	See Monticello.
▲Richmond*†.....Wayne	A. M. GARDNER.
Ridgeville*† ..Randolph	N. W. Ferguson.
▲Rising Sun*†.....Ohio	W. W. Williams.
Roachdale*†.....Putnam	See Greencastle.
Roann*† ..... Wabash	D. VAN BUSKIRK.
Roanoke*† ..Huntington	See Huntington.
▲Rochester*† .....Fulton	HOLMAN & STEPHENSON.
▲Rockport*†.....Spencer	KRAMER, HEURING & MAY
▲Rockville*† .....Parke	Elwood Hunt.
Rossville*†.....Clinton	John C. Rogers.
Royal Center*† .....Cass	James M. Fry.
▲Rushville*†.....Rush	HOWARD E. BARRETT.
Russelville*† ...Putnam	J. Burnside.
Russiaville*† ....Howard	James W. Cooper.
▲Salem*†.....Washington	F. N. Hostetter
▲Scottsburg*†.....Scott	SHEA & STOREN.
Sellersburg*†..... Clark	See Jeffersonville.
Seymour*†.....Jackson	SHEA & WOOD.
▲Shelbyville*† .....Shelby	LOVE & MORRISON.
Sheridan*†.....Hamilton	A. C. PEARSON.
Shipshewana*†Lagrange	J. W. Nusbaum.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

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Town and County.	Name.
Shirley*† .....Henry	Thomas J. De Mund.
Shoals*† .....Martin	J. T. Rogers.
Silver Lake*†..Kosciusko	C. W. Shipley.
▲South Bend*†..St. Joseph	GEO. E. CLARKE. Refers to First National Bank.
South Whitley*† Whitley	F. B. Moe.
▲Spencer*†.....Owen	WILLIS HICKAM.
Spiceland*† .....Henry	H. G. Gergin.
St. Joe Station*† DeKalb	See Auburn.
Star City*† .....Pulaski	See Winamac.
Stilesville* ....Hendricks	See Danville.
▲Sullivan*†.....Sullivan	JOHN S. BAYS.
Summitville*† ..Madison	W. S. Beeson.
Swayzee*†.....Grant	Long & Cassell.
Syracuse*† ...Kosciusko	Geo. W. Miles.
Tell City* .....Perry	John T. Patrick.
▲Terre Haute*†.....Vigo	SAMUEL R. HAMILL.
Thorntown*† .....Boone	See Lebanon.
▲Tipton*†.....Tipton	Waugh, Kemp & Waugh.
Topeka*†..... Lagrange	See Goshen.
Union City*† ..Randolph	BELL & ROSS.
Upland*† .....Grant	See Marion.
▲Valparaiso*†.....Porter	A. D. BARTHOLOMEW.
Veedersburg*†.Fountain	A. Marshall.
▲Vernon*†.....Jennings	T. C. Batchelor.
▲Versailles* ..... Ripley	Adam Stockinger.
▲Vevay*†.....Switzerland	Carroll S. Tandy.
▲Vincennes*† . .....Knox	JAMES W. EMISON.
▲Wabash*† ..... Wabash	OLIVER H. BOGUE.
Wakarusa*† .... Elkhart	S. C. Harrington.
Walkerton*†..St. Joseph	W. A. Dailey.
Wanatah*†..... La Porte	E. J. Bower.
Warren*† ...Huntington	L. L. Simons.
▲Warsaw*† ....Kosciusko	J. D. WIDAMAN.
▲Washington*† .. Daviess	OGDEN & INMAN.
Waterloo*† .....De Kalb	C. M. Phillips.
Waveland*†Montgomery	Acker & Rosebaum.
Waynetown*†M'tgomery	J. S. Zuck.
W.College Corner..Union	See College Corner, Ohio.
Westfield*† ....Hamilton	J. E. Hodgin.
West Lebanon*†..Warren	John R. Crask.
▲West Shoals* ..... Martin	See Shoals.
Westville*†.....La Porte	Azariah Williams.
Whiting*† ..... Lake	F. N. Gavit.
▲Williamsport*†..Warren	C. V. McAdams.
▲Winamac*† .....Pulaski	BURSON & BURSON.
▲Winchester*†..Randolph	CALDWELL & NICHOLS.
Windfall*† .....Tipton	E. A. Mock.
Wingate*† .Montgomery	See Crawfordsville.
Winslow*† ..... Pike	M. M. Rice.
Wolcott*† ..... White	George F. Baker.
Wolcottville*†.Lagrange	Isaac Collins.
Worthington*† ..Greene	W. L. RUDE.
Zionsville*† .....Boone	C. H. Beamer.

INDIAN TERRITORY.

Town and County.	Name.
Afton*†CherokeeNation	J. S. Truitt.
Ardmore*† Chick's'wNa.	POTTERF & BOWMAN. Refer to City National Bank.
Atoka*† ChoctawNation	See Muscogee
Bristow ..... Creek	See Stroud, Okl. Ter.
Caddo*† ...Choctaw Na.	Charles R. McPherson.
Checotah*†... Creek Na.	See Muscogee.
Chelsea*†..Cherokee Na.	D. G. ELLIOTT.
Chickasha*† Ch'k's'wNa.	R. D. WELBORNE.
Claremore*† Cher'k'eNr.	DAVENPORT & HALL.
Comanche*†Ch'k's'w Na.	See Duncan.
Davis*† ..Chickasaw Na.	H W. Fielding.
Duncan*†.Chickasaw Na.	Wolverton & March.
Durant*†▲..Choctaw Na.	See South McAlester.
Eufaula*†. Creek Nation	E. I. O'Reilly.
Fairland*† Cherokee Na.	See Claremore.
Holdenville*†.Creek Na.	LAKE MOORE.
Lehigh*†....Choctaw Na.	A. T. West.
Marietta*†ChickasawNa.	B. C. Logsdon.
Marlow*† Chickasaw Na.	W. A. Proctor.
Miami*† .....Peoria Na.	H. H. McCluer.
Minco*†..Chickasaw Na.	R. Bond.
Muscogee*†Creek Nation	T A. SANSON, JR.
Nowata*†. Cherokee Na.	W. A. CHASE.
▲Okmulgee*.Creek Nation	See Muscogee.
Pauls Valley*†C'k's'wNa.	BLANTON & WOLFE.
Purcell*†.Chickasaw Na.	GEORGE M. MILLER.
Rush Springs*†Ch'kasaw	See Marlow.
Ryan*†...Chickasaw Na.	E. E. Morris.
▲S. McAlester*†Ch't'wNa.	McKENNON, MANSFIELD, McMURRAY & CORNISH.
Sapulpa*†..... Creek Na.	MARS & STRICKLIN.
▲Tahlequah*.Cherokee Na.	John P. Buster.
▲Tishomingo*.C'kas'w Na.	Treadwell & Lucas.
Tulsa*†.....Creek Nation	Poe & Campbell.
Vinita*† ...Cherokee Na.	W. H. KORNEGAY.
Wagoner*†Creek Nation	Watts & Watts.
▲Wewoka*†..Seminole Na.	See Holdenville.
Wynnew'd*†C'kas'w Na.	CYRUS G. KEAN.

IOWA.

Town and County.	Name.
Ackley*† .....Hardin	J. S. Roberts.
Adair*† ..... Adair	S. B. Gwin.
▲Adel*† .....Dallas	WHITE & CLARKE.
Afton*† .....Union	H. P. Armitage.
Ainsworth*†Washington	See Washington.
Akron*†.....Plymouth	M. A. Agnes.
▲Albia*† .....Monroe	W. A. NICHOL.
Alden*†.....Hardin	Furry Bros.
Alexander*† ....Franklin	See Hampton.
▲Algona*†.....Kossuth	SULLIVAN & McMAHON
Allerton*† ..... Wayne	D. D. Shirley.
▲Allison*†.....Butler	W. S. Montgomery.
Almora*† .....Delaware	See Manchester.
Alta*† .....BuenaVista	H. F. Schultz.
Altavista*†...Chickasaw	See New Hampton.
Alton*† .....Sioux	G. W. Pitts.
Altoona*† ..... Polk	See Des Moines.
Alvord*† ..... Lyon	J. D. Stewart.
Ames*†.....Story	G. A. Underwood.
▲Anamosa*† .....Jones	C. M. BROWN.
Anita*†..... .....Cass	Walter E. Haynes.
Anthon*†.....Woodbury	Walling & Olsson.
Aplington*†.....Butler	F. B. Royce.
Arcadia*† ..... Carroll	See Carroll.
Archer*† ..... O'Brien	See Primghar.
Arion*†.....Crawford	See Charter Oak.
Arlington*†..... Fayette	James Cooney.
Armstrong*†....Emmett	I. M. Pritchard.
Arthur*† .....Ida	See Ida Grove.
Ashton*† .....Osceola	See Sibley.
Atkins*† .....Benton	See Vinton.
▲Atlantic*† ..... Cass	JAMES B. BRUFF.
▲Audubon*†.....Audubon	MYERS & BLUME.
Aurelia*† .....Cherokee	T. B. Parker, Jr.
Aurora*† .....Buchanan	See Independence.
Avoca*†..Pottawattamie	J. L. Blanchard.
Ayrshire*†.....Palo Alto	See Emmetsburg.
Badger*† ..... Webster	See Fort Dodge.
Bagley*† ..... Guthrie	See Guthrie Center.
Bancroft*† .....Kossuth	P. M. Barslow.
Barnes*† ..... Mahaska	E. B. Skinner.
▲Barnum*†.....Webster	See Fort Dodge.
Bartlett*† ..... Fremont	See Hamburg.
Batavia*† .....Jefferson	M. B. Sparks.
Battle Creek*†..... Ida	H. L. Hastings.
Baxter*† ..... Jasper	See Newton.
Bayard*†..... Guthrie	M. J. Hallinan.
Beaconsfield*† .Ringgold	See Mount Ayr.
Beaman*† ..... .Grundy	See Grundy Center.
▲Bedford*†.....Taylor	FLICK & JOHNSTON
Belle Plaine*†....Benton	T. H. MILNER.
Bellevue*† ..... Jackson	Cole & Cole.
Belmond*† ..... Wright	BRADFORD KNAPP.
Bennett*† .....Cedar	William Bierkamp.
Birmingham*† Van Bur'n	W. S. Allen.
Blairsburg*†...Hamilton	See Webster City.
Blairstown*† .....Benton	P. H. Lynch.
Blanchard*† .....Page	Frank Hooker.
Blencoe*†.....Monona	See Onawa.
Blockton*†.....Taylor	See Bedford.
▲Bloomfield*†.....Davis	S. S. CARRUTHERS
Bode*† .....Humboldt	See Humboldt.
Bonaparte*†..Van Buren	See Keokuk.
Bondurant*†.....Polk	See Des Moines.
▲Boone*†.....Boone	WHITAKER & DALE.
Boyden*† ..... Sioux	John Connell.
Braddyville*† ..... Page	See Clarinda.
Bradgate*†.....Humboldt	See Humboldt.
Brayton*† ..... Audubon	James E. Bruce.
Breda*†.....Carroll	See Carroll.
Bridgewater*†..... Adair	See Greenfield.
Brighton*†..Washington	See Washington.
Bristow*† .....Butler	See Allison.
Britt*†.....Hancock	John F. Thompson.
Brooklyn*†....Poweshiek	John F. Talbott.
Brush Creek.....Fayette	See Arlington.
Buffalo Cent'r*†Win'b'go	Patterson & Gordon.
▲Burlington*†.Des Moines	SEERLEY & CLARK. Refer to German-American Savings Bank.
Burt*†.....Kossuth	See Algona.
Bussey*†.....Marion	Theodore West.
Calamus*†.....Clinton	See Clinton.
Callender*†.....Webster	E. O. Fitz.
Calmar*† .... Winneshiek	J. B. Kaye.
Calumet*†.....O'Brien	See Primghar.
Cambridge*†.....Story	M. M. Keller.
Cantril*† .....Van Buren	Henry T. Cox.
Carlisle*† ..... Warren	See Indianola.
▲Carroll*† ..... Carroll	F. M. POWERS.
Carson*†.Pottawattamie	Ira Stitt.
Cascade*† .....Dubuque	J. C. Kelly.
Casey*† .....Guthrie	A. M. Fagan.
Castana*† ..... Monona	B. G. Davis.
Cedar Falls*†BlackHawk	J. C. SCOTT.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Cedar Rapids*† .....Linn	U. C. BLAKE. Attorney for Cedar Rapids Savings Bank. Also refers to Merchants National Bank.
" ..... "	LEWIS P. MAIN. Attorney for Cedar Rapids National Bank.
Center Point*†.....Linn	H. C. Pruity.
▲Centerville*†.Appanoose	VERMILION & VALENTINE.
Central City*† .....Linn	See Cedar Rapids.
▲Chariton*†.....Lucas	F. M. STUART.
▲Charles City*†.....Floyd	ELLIS & ELLIS.
Charlotte*† .....Clinton	See Clinton.
Charter Oak*†.Crawford	Harding & Harding.
Chattsworth*†.....Sioux	See Hawarden.
Chelsea*† .....Tama	See Toledo.
▲Cherokee*† .....Cherokee	THOMAS McCULLA.
Chester*†.....Howard	See Cresco.
Churdan*†.....Greene	N. F. Bates.
Cincinnati*†..Appanoose	J. C. McDonald & Bro.
Clare*† .....Webster	See Fort Dodge.
Clarence*† .....Cedar	George McLeod.
▲Clarinda*† .....Page	T. E. CLARK.
▲Clarion*†.....Wright	NAGLE & NAGLE.
Clarksville*† .....Butler	C. G. Burling.
Clearfield*† .....Taylor	J. R. Plummer.
Clear Lake*†Cerro Gordo	D. W. HURN.
Cleghorn*† ....Cherokee	See Sioux City.
Clermont*† .....Fayette	William Larrabee, Jr.
▲Clinton*†.....Clinton	CHASE & SEAMAN. Any bank in Clinton.
Clio*†.....Wayne	See Corydon.
Coggon*† .....Linn	Henry Troy.
Coin*†.....Page	B. V. Draper.
Colesburg* .....Delaware	See Manchester.
Colfax*† .....Jasper	G. M. Tripp.
College Springs* ....Page	J. R. Priest.
Collins*† .....Story	See Rhodes.
Colo*† .....Story	See Nevada.
Columbus Junc.*†Louisa	F. M. MOLSBERRY.
Conrad*† .....Grundy	W. A. Eckles.
Conway*†.....Taylor	A. A. Leachey.
Coon Rapids*†...Carroll	J. W. Lee.
▲Corning*† .....Adams	F. C. OKEY.
Correctionville*† Wo'd'y	Earl Edmunds.
Corwith*† .....Hancock	C. R. Wood.
▲Corydon*† .....Wayne	HART & POSTON.
▲Council Bluffs*†Pottaw'e	JOHN M. GALVIN.
Crawfordsville*† Wash'n	See Washington.
▲Cresco*† .....Howard	REED & REED.
▲Creston*† .....Union	SULLIVAN & SULLIVAN.
Crystallake* ....Hancock	See Garner.
Cumberland*† .....Cass	Curtis, Follett & Curtis.
Curlew*† .....Palo Alto	See Emmetsburg.
Cushing*† .....Woodbury	See Holstein.
Cylinder*† .....Palo Alto	See Emmetsburg.
▲Dakotah*†. ....Humboldt	A. D. Bicknell.
Dallas Center*† ...Dallas	See Adel.
Dana*† .....Greene	See Jefferson.
Danbury*† ...Woodbury	C. W. Piersol.
Danville*†...Des Moines	See Burlington.
▲Davenport*† .....Scott	WM. HOERSCH. Refers to any Davenport bank, city or county officer, or mercantile house.
Davis City*†.....Decatur	J. H. Kling.
Dayton*† .....Webster	J. H. Lindberg.
Decatur*† .....Decatur	JOHN S. SHIELD.
▲Decorah*† ..Winneshiek	H. F. BARTHELL.
Dedham*† .....Carroll	See Carroll.
Deep River*†.Poweshiek	See Montezuma.
Defiance*† .....Shelby	See Harlan.
Delhi*† .....Delaware	E. C. Perkins.
Delmar*† .....Clinton	See Clinton.
Delta*† .....Keokuk	See Sigourney.
▲Denison*† .....Crawford	J. P. CONNER.
Derby*†.....Lucas	J. A. Penick.
¶▲Des Moines*†.....Polk	BAILY, BALLREICH & PRESTON. Corporation and insurance law. Commercial collections and bankruptcy practice a specialty. References: Any bank in the city.
" ..... "	CUMMINS, HEWITT & WRIGHT. Attorneys for corporations and non-residents. Special collection dept.
" ..... "	DALE & ALLEN. Bradstreet's local attorneys. References: Central State Bank; Marquardt Savings Bank.
" ..... "	DOWELL & PARRISH. Refer to Iowa Nat'l Bank, People's and Des Moines Sav. Banks.
De Soto*† .....Dallas	See Adel.
De Witt*†.....Clinton	R. B. WOLFE.
Dexter*† .....Dallas	E. T. Short.
Diagonal*† .....Ringgold	E. H. Stringham.
Dickens*†.....Clay	T. J. O'Donnell.
Dixon*†.....Scott	See Wheatland.
Doliver .....Emmet	See Armstrong.

Town and County.	Name.
Donnellson*†.....Lee	See Fort Madison.
Doon*† .....Lyon	John P. Tinley.
Dow City*†....Crawford	See Denison.
Dows*†.....Wright	I. C. Fenninger.
▲Dubuque*† .... Dubuque	LYON & LYON. Refer to any bank or jobber in Dubuque.
Dumont*†.....Butler	See Allison.
Duncombe*†....Webster	See Ft. Dodge.
Dunkerton*† Blackhawk	See Waterloo.
Dunlap*† .....Harrison	Stanley E. Wilmot.
Durant*†.....Cedar	D. H. Smoke.
Dyersville*†....Dubuque	A. M. UTT.
Dysart*† .....Tama	See Vinton.
Eagle Grove*†...Wright	SYLVESTER FLYNN.
Earlham*† .....Madison	C. B. Johnson.
Earling*† .....Shelby	See Harlan.
Earlville*† .....Delaware	W. I. Millen.
Early*† .....Sac	See Sac City.
East Peru* .....Madison	See St. Charles.
Eddyville*† .....Wapello	W. R. Nelson.
Edgewood*†.....Clayton	L. B. Blanchard.
Elberon*† .....Tama	E. P. Scrable.
Eldon*† .....Wapello	J. E. Varnum.
▲Eldora*† .....Hardin	H. L. HUFF.
Eldridge*† .....Scott	See Davenport.
Elgin*† ..... Fayette	L. J. Paldo.
▲Elkader*† ..... Clayton	W. A. Preston.
Elkport*† .....Clayton	See Elkader.
Elliott*† ...Montgomery	T. W. Craig.
Ellston*† .....Ringgold	See Diagonal.
Ellsworth*† ....Hamilton	See Webster City.
Elma*† .....Howard	H. L. Spaulding.
Emerson*† .....Mills	See Carson.
▲Emmetsburg*† Palo Alto	THOMAS O'CONNOR.
Epworth*† .....Dubuque	See Dubuque.
Essex*† .....Page	John S. Holland.
▲Estherville*† .....Emmet	MYERLY & BEVAN.
Everly*† .....Clay	M. Feil.
Exira*† .....Audubon	W. R. Copeland.
Fairbank*† ....Buchanan	See Independence.
▲Fairfield*† .....Jefferson	ROLLIN J. WILSON.
Farley*† ..... Dubuque	See Dyersville.
Farmington*†Van Buren	W. D. McCORMICK.
Farnhamville*† .Calhoun	See Rockwell City.
Farragut*† ..... Fremont	See Hamburg.
Fayette*† .....Fayette	T. D. Peterman.
Fenton .....Kossuth	See Algona.
Fertile* ..... Worth	See Northwood.
Floyd*† .....Floyd	See Charles City.
Fonda*† ..... Pocahontas	W. H. Healy.
Fontanelle*† .....Adair	Charles T. Launder.
▲Forest City*†Winnebago	L. O. HATCH.
Ft. Atkinson*†Win'esh'k	See Decorah.
▲Fort Dodge*†...Webster	FRANK FARRELL.
▲Fort Madison*†..... Lee	HENRY S. BUESCHER.
Foster*† ..... Monroe	See Albia.
Fostoria*• ..... Clay	See Spencer.
Fredericksb'g*† Chick'w	See New Hampton.
Fremont*† ..... Mahaska	See Oskaloosa.
Galt*† .....Wright	See Clarion.
Galva*† ..... Ida	C. B. Mote.
Garden Grove*•. Decatur	S. H. Amos.
Garner*† ..... Hancock	Ramsey & Blackstone.
Garrison*† ..... Benton	See Vinton.
Garwin*† ..... Tama	R. P. Fitzgerald.
George*† ..... Lyon	L. Vogt.
Germania*† ..... Kossuth	L. O. Fitz.
Gilman*† ..... Marshall	See Marshalltown.
Gilmore City*†Pocahon's	L. E. England.
Gladbrook*† ..... Tama	G. L. Wilbur.
▲Glenwood*† ..... Mills	E. B. WOODRUFF.
Glidden*† ..... Carroll	K. W. Marean.
Goldfield*† ..... Wright	W. C. Dewel.
Goodell*† ..... Hancock	W. O. Butterfield.
Gowrie*† ..... Webster	J. Y. STIER.
Graettinger*†..Palo Alto	See Emmetsburg.
Grafton*† ..... Worth	See Northwood.
Grand Junction*†Greene	W. W. Turner.
Grand River*†..Decatur	See Leon.
Granville*† ..... Sioux	See Orange City.
Gravity*† ..... Taylor	Charles Morris.
Gray*• ..... Audubon	See Audubon.
Greeley*† ..... Delaware	See Manchester.
Greene*† ..... Butler	E. W. Soesbe.
▲Greenfield*† ..... Adair	J. A. STOREY.
Grimes*† ..... Polk	See Des Moines.
Grinnell*† ....Poweshiek	HAINES & LYMAN.
Griswold*† ..... Cass	Bryant & Bryant.
▲Grundy Center*†Grundy	R. J. WILLIAMSON.
▲Guthrie Center*†Guthrie	JOHN W. FOSTER.
Guttenburg*• .... Clayton	W. C. Lewis.
Halbur*† ..... Carroll	See Carroll.
Hamburg*† ..... Fremont	Hammond & Stevens.
▲Hampton*† ..... Franklin	JOHN M. HEMINGWAY.
Hancock*†Pottaw'tomie	See Avoca.
Hanlontown ..... Worth	See Northwood.
Hardy*† ..... Humboldt	See Livermore.
▲Harlan*† ..... Shelby	T. R. MOCKLER.
Harper*† ..... Keokuk	See Sigourney.
Harris*† ..... Osceola	Dean & Belknap.

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Town and County.	Name.
Hartley*•†	J. T. CONN.
Hastings*•† Mills	See Glenwood.
Havelock*•† Pocahontas	See Pocahontas.
Hawarden*•† Sioux	JOHN B. VAN DYKE.
Hawkeye*•† Fayette	Y. E. Dibble.
Hayfield*† Hancock	See Garner.
Hazleton*•† Buchanan	E. R. Prindle.
Hedrick*•† Keokuk	JOHN T. BROOKS.
Henderson*•† Mills	See Glenwood.
Holstein*•† Ida	R. H. Smith.
Hopkinton*•† Delaware	See Delhi.
Hornick*•† Woodbury	See Sioux City.
Hosper*•† Sioux	See Orange City.
Hubbard*•† Hardin	E. R. Seaton.
Hudson*•† Black Hawk	See Waterloo.
Hull*•† Sioux	See Sheldon.
Humboldt*•† Humboldt	PROUTY, COYLE & PROUTY.
Humeston*•† Wayne	Poston & Aten.
Huntington Emmet	See Armstrong.
▲Ida Grove*•† Ida	HOMER S. BRADSHAW.
Imogene*•† Fremont	See Hamburg.
▲Independence*•† Bucha'n	COOK & LEACH.
▲Indianola*•† Warren	O. C. BROWN.
Inwood*•† Lyon	See Rock Rapids.
Ionia*•† Chickasaw	See New Hampton.
Iowa City*•† Johnson	REMLEY, NEY & REMLEY.
Iowa Falls*•† Hardin	A. M. BRYSON.
Ireton*•† Sioux	S. H. Carr.
Irwin*•† Shelby	See Harlan.
Jamaica* Guthrie	See Perry.
Janesville*•† Bremer	M. B. Dougherty.
▲Jefferson*•† Greene	OWEN LOVEJOY.
Jesup*•† Buchanan	James Dalton.
Jewell* Hamilton	J. M. Blake.
Jolley*•† Calhoun	See Rockwell City.
Kalona*•† Washington	W. H. Palmer.
Kanawha Hancock	See Britt.
Kamrar*•† Hamilton	See Webster City.
Kellerton*•† Ringgold	W. W. Peasley.
Kellogg*•† Jasper	E. M. Ives.
Kensett*•† Worth	See Northwood.
Kent*•† Union	See Creston.
▲Keokuk*•† Lee	HAZEN I. SAWYER. Refers to Keokuk Savings Bank.
▲Keosauqua*•† Van Buren	W. B. COLLINS.
Keota*•† Keokuk	See Sigourney.
Keswick*•† Keokuk	See Sigourney.
Keystone*•† Benton	See Blairstown.
Kingsley*•† Plymouth	John M. Wormley.
Kiron* Crawford	See Denison.
Kirkman*•† Shelby	See Harlan.
Klemme*•† Hancock	See Garner.
Knowlton*•† Ringgold	See Blockton.
▲Knoxville*•† Marion	G. W. Crozier.
Lacona*•† Warren	See Indianola.
Ladora*•† Iowa	See Marengo.
Lake City*•† Calhoun	HUTCHISON & JACOBS.
Lake Mills*•† Winnebago	L. W. Torgeson.
Lake Park*•† Dickinson	W. S. King.
Lake View*•† Sac	See Sac City.
Lamoni*•† Decatur	R. P. Olsen.
Lamont*•† Buchanan	See Independence.
Lamotte*•† Jackson	See Maquoketa.
Lansing*•† Allamakee	J. H. Trewin.
La Porte City*•† Bl'k H'wk	S. T. Mears.
Larchwood*•† Lyon	W. T. Ryan.
Larrabee*•† Cherokee	A. R. Mayneux.
Latimer*•† Franklin	See Hampton.
Laurens*•† Pocahontas	J. H. ALLEN.
Lawler*•† Chickasaw	Wm. H. Parker.
Ledyard*•† Kossuth	See Algona.
Leedes*•† Woodbury	See Sioux City.
Lehigh*•† Webster	G. D. Thompson.
▲Le Mars*•† Plymouth	E. T. BEDELL.
Lenox*•† Taylor	A. J. Johnson.
▲Leon*•† Decatur	V. R. McGINNIS.
Leroy*•† Decatur	See Leon.
Lester*• Lyon	J. L. Mitchell.
Letts*•† Louisa	P. T. McVay.
Lewis*•† Cass	F. J. Macomber.
Lime Spring*•† Howard	C. N. Flagler.
Linden*•† Dallas	See Adel.
Lineville*•† Wayne	J. F. Duff.
Linn Grove*•† Buena Vista	C. L. Ward.
Lisbon*•† Linn	W. M. Whittemore.
Liscomb*•† Marshall	See Marshalltown.
Little Rock*•† Lyon	See Rock Rapids.
Little Sioux* Harrison	L. H. Bassett.
Livermore*•† Humboldt	F. M. Miles.
▲Logan*•† Harrison	L. R. BOLTER & SONS.
Lohrville*•† Calhoun	William Towers.
Lone Rock Kossuth	See Algona.
Lone Tree*•† Johnson	See Iowa City.
Lorimor*•† Union	Wisdom & Shatto.
Lost Nation*•† Clinton	See Clinton.
Lovilia*•† Monroe	See Albia.
Lowden*•† Cedar	D. D. McGillivray.
Lucas*•† Lucas	J. C. Baker, Jr.
Lu Verne*•† Kossuth	Charles W. Goodwin.
Lynnville*•† Jasper	Joseph Arnold.

Town and County.	Name.
Lyons*•† Clinton	See Clinton.
Macedonia*•† Pot'w't'mie	J. C. Rayburn.
Madrid*•† Boone	J. W. Near.
Magnolia* Harrison	See Logan.
Malcolm*•† Poweshiek	H. E. Boyd.
Mallard*•† Palo Alto	See Emmetsburg.
Malvern*•† Mills	D. E. WHITFIELD.
▲Manchester*•† Delaware	BRONSON & CARR.
Manilla*•† Crawford	See Denison.
Manly* Worth	See Northwood.
Manning*•† Carroll	DOUGLAS ROGERS.
Manson*•† Calhoun	B. B. FOSTER.
Mapleton*•† Monona	Chrisman & Chrisman.
▲Maquoketa*•† Jackson	C. W. FARR.
Marathon*•† Buena Vista	See Storm Lake.
Marble Rock*•† Floyd	C. F. Beeler.
Marcus*•† Cherokee	J. E. Jones.
▲Marengo*•† Iowa	THOMAS STAPLETON.
▲Marion*•† Linn	GIFFEN & VORIS.
Marne*•† Cass	See Atlantic.
▲Marshalltown*•† Marshall	C. H. VAN LAW. Attorney for First National Bank.
Martinsburg*•† Keokuk	See Sigourney.
▲Mason City*•† Cerro G'do	BLYTHE, MARKLEY & RINARD.
Masonville*•† Delaware	See Manchester.
Massena*•† Cass	Temple & Temple.
Matlock*•† Sioux	See Orange City.
Maurice*•† Sioux	See Orange City.
Maxwell*•† Story	E. H. Addison.
Maynard*•† Fayette	See Oelwein.
McCallsburg*•† Story	F. H. Noble.
McGregor*•† Clayton	A. CHAPIN.
McIntire*•† Mitchell	See Riceville.
Mechanicsville*•† Cedar	See Tipton.
Mediapolis*•† Des Moines	J. H. Scott.
Melbourne*•† Marshall	See Marshalltown.
Melrose*•† Monroe	See Albia.
Menlo*•† Guthrie	See Stuart.
Meriden*•† Cherokee	See Cherokee.
Merrill*•† Plymouth	W. J. Lawrence.
Meservey*•† Cerro Gordo	See Mason City.
Miles*•† Jackson	See Sabula.
Milford*•† Dickinson	J. L. Bascom.
Miller*•† Hancock	See Garner.
Milo*•† Warren	G. W. Burgess.
Milton*•† Van Buren	See Keosauqua.
Minburn*•† Dallas	See Adel.
Minden*•† Pottawattamie	John W. Crow.
Mingo*•† Jasper	See Newton
Missouri Valley*•† Har's'n	C. W. KELLOGG.
Mitchell*•† Mitchell	See Osage.
Mitchellville*•† Polk	F. W. Swearingen.
Modale*•† Harrison	See Missouri Valley.
Mondamin*•† Harrison	L. C. Brown.
Monona*•† Clayton	See Postville.
Monroe*•† Jasper	J. Kipp & Son.
▲Montezuma*•† Poweshiek	CLARK & CLARK.
Monticello*•† Jones	M. W. HERRICK.
Montour*•† Tama	C. J. Stevens.
Moorhead* Monona	See Onawa.
Moravia*•† Appanoose	A. B. Horn.
Morning Sun*•† Louisa	Courts & Curran.
Moulton*•† Appanoose	J. R. Barkley.
Mount Auburn*•† Benton	See Vinton.
▲Mount Ayr*•† Ringgold	FULLER BROS.
▲Mount Pleasant*•† Henry	J. C. McCOID.
Mount Union*•† Henry	See Mount Pleasant.
Mount Vernon*• Linn	Charles W. Kepler.
Moville*•† Woodbury	See Kingsley.
Murray*•† Clarke	A. B. Miller.
▲Muscatine*•† Muscatine	JAYNE & HOFFMAN.
Mystic*•† Appanoose	K. E. LEIGHTON.
Nashua*•† Chickasaw	Springer, Clary & Yarger.
Nemaha Sac	See Odebolt.
Neola*•† Pottawattamie	J. G. Bardsley.
▲Nevada*•† Storey	GEORGE W. DYER.
New Albin*•† Allamakee	See Waukon.
Newell*•† Buena Vista	I. W. Bane.
Newhall*•† Benton	See Blairstown.
▲New Hampton*•† Ch'kasa	J. W. SANDUSKY.
New Hartford*•† Butler	See Allison.
New Liberty*• Scott	See Durant.
New London*•† Henry	L. W. Chrissinger.
New Market*•† Taylor	See Clarinda.
New Providence* Hardin	See Eldora.
New Sharon*•† Mahaska	See Oskaloosa.
▲Newton*•† Jasper	W. G. CLEMENTS.
New Virginia*•† Warren	W. J. Davidson.
Nichols*•† Muscatine	See West Liberty.
Nodaway*•† Adams	See Villisca.
Nora Springs*•† Floyd	Fred Haynes.
North English*•† Iowa	J. D. Butler.
▲Northwood*•† Worth	M. A. Zollinger.
Norwalk*•† Warren	See Indianola.
Norway*•† Benton	See Bellefontaine.
Oakland*•† Pottawatt'mie	A. B. Johns.
Oakville*•† Louisa	See Wapello.
Ocheyedan*•† Osceola	See Sibley.
Odebolt*•† Sac	W. A. Helsell.

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Town and County.	Name.
Oelwein*•† .....Fayette	W. B. INGERSOLL.
Ogden*•†.....Boone	E. M. Andrews.
Ojdse†.....Henry	See Mt. Pleasant.
Olin*•†.....Jones	B. J. Lancamp.
▲Onawa*•†.....Monona	CHARLES E. UNDERHILL.
Onslow*•† .....Jones	See Anamosa.
▲Orange City*•†.....Sioux	G. W. PITTS.
Orient*•†.....Adair	See Greenfield.
▲Osage*•† .....Mitchell	GALEN F. HUMBERT.
▲Osceola*•† .....Clarke	WILLIAM B. TALLMAN.
▲Oskaloosa*•† ... Mahaska	W. W. HASKELL.
Ossian*•†.....Winneshiek	M. J. Carter.
Oto*•† .....Woodbury	Cutting & Willett.
Ottosen*† .....Humboldt	See Dakota.
▲Ottumwa*•† .....Wapello	McELROY & McELROY, Refer to First and Ottumwa National Banks.
Oxford*•† .....Johnson	P. R. Ford.
Oxford Junction*•†Jones	O. J. Felton.
Packwood*•† ...Jefferson	See Fairfield.
Panama*•†.....Shelby	See Harlan.
Panora*•† .....Guthrie	J. W. Morris.
Parkersburg*•† ....Butler	Cartright, Arbuckle & Evans.
Parnell*•† .....Iowa	See Williamsburg.
Paton*•†.....Greene	See Jefferson.
Paullina*•† .....O'Brien	David Algyer.
Pella*•† .....Marion	P. H. BOUSQUET.
Percival*•† .....Fremont	See Hamburg.
Perry*•†.....Dallas	CARDELL & GIDDINGS.
Persia*•† .....Harrison	See Avoca.
Peterson*•† .....Clay	E. W. Fillmore.
Pierson*•† .....Woodbury	See Correctionville.
Pilot Mound*•† ....Boone	See Boone.
Pioneer•† ..... Humboldt	See Gilmore City.
Plainfield*•† .....Bremer	See Waverly.
Pleasanton*•† ....Decatur	See Leon.
Pleasantville*•† ...Marion	See Knoxville.
Plover*•† .....Pocahontas	See Rolfe.
Plymouth*•† Cerro Gordo	See Mason City.
▲Pocahontas* .Pocahontas	W. C. Ralston.
Pomeroy*•† .....Calhoun	D. M. Kelleher.
Popejoy*•† .....Franklin	J. H. Popejoy.
Portsmouth*•† ....Shelby	See Harlan.
Postville*•† ...Allamakee	William Shepherd.
Prairie City*•† .....Jasper	Clements & Arnold.
Prescott*•† .....Adams	See Corning.
Preston*•† .....Jackson	A. L. Bartholomew.
▲Primghar*•† .....O'Brien	O. H. MONTZHEIMER.
Promise City*•† .. Wayne	See Corydon.
Pulaski*•† ..... Davis	See Bloomfield.
Quimby*•† .....Cherokee	See Cherokee.
Radcliffe*•† .....Hardin	Frank H. Noble.
Randall*•† ..... Hamilton	See Webster City.
Randolph*•† ....Fremont	See Sidney.
Redding*•† ..... Ringgold	J. M. Bellamy.
Redfield*•† .....Dallas	See Adel.
▲Red Oak*•† .Montgomery	R. W. BEESON.
Reinbeck*•† .....Grundy	S. W. DeWolf.
Remsen*•† .....Plymouth	E. S. Lloyd.
Renwick*•† .... Humboldt	See Humboldt.
Rhodes*•† .....Marshall	Thomas Watts.
Riceville*•† .....Mitchell	B. N. Hendricks.
Richland*•† .....Keokuk	P. L. Moorman.
Ridgeway*•† Winneshiek	W. H. Klemme.
Ringsted.....Emmet	See Estherville.
Rippey*•† .....Greene	See Perry.
Riverside*•† Washington	See Washington.
Riverton*•† .... Fremont	W. H. Norcutt.
Rockford*•† .....Floyd	C. S. Moore.
▲Rock Rapids*•† .... Lyon	E. Y. GREENLEAF.
Rock Valley*•† ..... Sioux	O. G. Reiniger.
Rockwell*•† Cerro Gordo	Campbell & Kehoe.
▲Rockwell City*•† Calhoun	M. W. FRICK.
Rodman*•† .....Palo Alto	See Ruthven.
Rodney*•† .....Monona	See Mapleton.
Roland*•† ..... Story	See Nevada.
Rolfe*•† .....Pocahontas	S. H. Kerr.
Rowan*•† ..... Wright	See Clarion.
Rudd*•† ..... Floyd	See Charles City.
Russell*•† ..... Lucas	See Chariton.
Ruthven*•.....Palo Alto	WM. A. O'DONNELL.
Rutland*•† ....Humboldt	See Dakotah.
Ryan*•† .....Delaware	See Manchester.
Sabula*•† .....Jackson	George E. Hilsinger.
Sac City*•† .....Sac	MILES W. NEWBY.
Salem*•† .....Henry	F. S. Bell.
Salix*•† .....Woodbury	See Sioux City.
Sanborn*•† .....O'Brien	J. A. WILLCOX.
Schaller*•† .....Sac	A. P. SEARLE.
Schleswig .....Crawford	See Denison.
Scranton*•† .....Greene	Clark & Cressler.
Sexton*† ..... Kossuth	See Algona.
Seymour*•† .....Wayne	See Corydon.
Shannon City*•† ...Union	See Creston.
Sharpsburg* ..... Taylor	See Bedford.
Sheffield*•† ..... Franklin	C. F. Jonnston.
Shelby*•† .....Shelby	W. S. Wickersham.
Sheldahl*•† ..... Polk	See Des Moines.
Sheldon*•† .....O'Brien	BOIES & ROTH.
Shell Rock*•†.....Butler	G. A. McIntyre.

Town and County.	Name.
Shellsburg*•† .....Benton	See Vinton.
Shenandoah*•† .....Page	W. P. FERGUSON.
▲Sibley*•† .....Osceola	G. W. LISTER.
▲Sidney*•† .....Fremont	W. E. Mitchell.
▲Sigourney*•† .... Keokuk	C. M. BROWN.
Silver City*•†.....Mills	See Glenwood.
Sioux Center*•† ....Sioux	See Orange City.
▲Sioux City*•†..Woodbury	QUICK & CARTER. Attorneys for Webb Bros. Co., Sioux City. Reference: Security National Bank. Notary in office.
Sioux Rapids*•†.Buena V.	D. F. Johnson.
Slater*•† .....Story	S. O. Wald.
Sloan*•† .....Woodbury	W. D. Buckley.
Smithland*•†..Woodbury	See Oto.
Solon*•† .....Johnson	See Iowa City.
South English*•†.Keokuk	See Sigourney.
▲Spencer*•† .....Clay	CORY & BEMIS.
▲Spirit Lake*•†..Dickinson	Cory, Arnold, & Everett.
Springville*•.....Linn	See Marion.
Stacyville*•..... Mitchell	See Osage.
Stanhope*•† ....Hamilton	See Webster City.
Stanley*•† .....Buchanan	See Independence.
St. Ansgar*•† .....Mitchell	See Osage.
St. Anthony*•†..Marshall	See Marshalltown.
Stanton*•† ..Montgomery	See Red Oak.
Stanwood*•† .....Cedar	See Tipton.
State Center*•†..Marshall	James Allison.
St. Benedict .....Kossuth	See Algona.
St. Charles*•† ....Madison	C. F. Wood & Co.
SteamboatRock*•†Hardin	See Eldora.
▲Storm Lake*•†..Buena V.	A. D. BAILIE.
Story City*•† .....Story	Bartlett & Slaughter.
Stratford*•† ....Hamilton	See Webster City.
Strawberry Point*•†Cl't'n	A. R. Cole.
Struble*•† .....Plymouth	See Le Mars.
Stuart*•† ..... Guthrie	F. O. HINKSON.
Sully*•† ..... Jasper	See Newton.
Sumner*•† ..... Bremer	W. R. McClure.
Superior*•† ..... Dickinson	See Spirit Lake.
Sutherland*•† .... O'Brien	George F. Colcord.
Swaledale*•†Cerro Gordo	See Mason City.
Swan*•† ..... Marion	E. Stout.
Swea City*•† .....Kossuth	J. M. Dye.
Tabor*•† ..... Fremont	L. A. Hill.
Tama*•† .....Tama	See Toledo.
Templeton*•† ..... Carroll	See Carroll.
Terril* .....Dickinson	See Spirit Lake.
Thompson*•†..Winnebago	JOHN A. HYNDMAN.
Thor*•† .....Humboldt	See Humboldt.
Thornburg*•† .... Keokuk	See Sigourney.
Thornton*•† Cerro Gordo	Cliggett & Rule.
Thurman* ..... Fremont	See Sidney.
Tingley*•† ..... Ringgold	See Mt. Ayr.
▲Tipton*•† .....Cedar	WRIGHT & WRIGHT.
Titonka .....Kossuth	E. J. Berry.
▲Toledo*•† ..... Tama	STRUBLE & STIGER.
Tracy*•† ..... Tama	Endicott & Pratt.
Tripoli*•† .....Bremer	See Waverly.
Truro*•† .....Madison	See New Virginia.
Union*•† ..... Hardin	E. W. Lundy.
University Place* ...Polk	See Des Moines.
Urbana* ..... Benton	Fred Wyckoff.
Ute*•† ..... Monona	Richard & McMaster.
Vail*•† .....Crawford	M. V. O'Hare.
Valley Junction*•†..Polk	Herman Raaz.
Van Horne*•† .... Benton	See Blairstown.
Vanmeter*•† ..... Dallas	See Adel.
Van Wert*•† ..... Decatur	See Garden Grove.
Ventura* ... Cerro Gordo	See Mason City.
Victor*•† .....Iowa	T. A. Victor.
Villisca*•†.. Montgomery	F. P. GREENLEE.
Vincent*•† .....Webster	See Ft. Dodge.
▲Vinton*•† .....Benton	CATO SELLS.
Volga*•† ..... Clayton	See Elkader.
Walcott*† ..... Scott	See Davenport.
Walker*•† .....Linn	See Marion.
Wallingford*•† ...Emmet	L. Woods.
Wall Lake*•† .....Sac	A. B. Barclay.
Walnut*•† Pottawattamie	O. Mosher.
▲Wapello*•† ..... Louisa	ARTHUR SPRINGER.
▲Washington*•†. Wash'ton	MARSH W. BAILEY.
Washta*•† .....Cherokee	H. L. Loft.
▲Waterloo*•†.Black Hawk	MULLAN & PICKETT.
Watkins*•† .....Benton	See Marengo.
Waucoma*..... Fayett	J. B. Rockwood.
▲Waukon*•† ... Allamakee	D. J. MURPHY.
▲Waverly*•† .....Bremer	J. Y. HAZLETT.
Wayland*•† ..... Henry	See Mt. Pleasant.
Webb..... Clay	George C. Hoover.
▲Webster City*•†Hamilton	A. N. BOEYE.
Weldon*•† .....Decatur	See Leon.
Wellman*•†..Washington	H. G. Moore.
Wellsburg*•† .... Grundy	See Grundy Center.
Wesley*•† .....Kossuth	Bonar & Fellows.
West Bend*•†.. Palo Alto	G. C. Hoover.
West Branch*•† .... Cedar	George C. Hoover.
Westfield*..... Plymouth	J. C. Button.
Westgate*•† ..... Fayette	See Oelwein.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
West Liberty*•† .Muscat'e	J. E. McINTOSH.
West Mitchell*•. Mitchell	See Osage.
West Point*•† ..... Lee	See Fort Madison.
West Side*•†... Crawford	John C. Suler.
▲West Union*•†...Fayette	AINSWORTH & AINSWORTH.
What Cheer*•†...Keokuk	T. C. LEGOE.
Wheatland*•†.....Clinton	Carroll Bros.
Whiting*•† ..... Monona	A M. Bowen.
Whittemore*•†.. Kossuth	Welt Miller.
Whitten*•†..... Hardin	See Eldon.
Williams*•†.... Hamilton	Gade Bros.
Williamsburg*•†.... Iowa	THOMAS & THOMAS.
Wilton Jc*.....Muscatine	E. P. Ingham.
Winfield*•†..... Henry	B. B. Lindly.
▲Winterset*•†.....Madison	FREDERICK MOTT.
Winthrop*•†... Buchanan	See Independence.
Wota*•† ..... Cass	See Atlantic.
Woden ..... Hancock	William Doolittle.
Woodbine*•†....Harrison	H. F. Johns.
Woodburn*•†.....Clarke	See Osceola.
Woodward*•†.....Dallas	See Perry.
Woolstock*•† .... Wright	L. W Tyrrell.
Worthington*•†.Dub'que	See Farley.
Wyoming*•†..... Jones	W. I. CHAMBERLAIN.
Yale*•† ..... Guthrie	I. C. Sheets.
Yarmouth*•†.Des Moines	See Mediapolis.
Zearing*•† ..... Story	See Nevada.

KANSAS.

Town and County.	Name.
▲Abilene*•†..... Dickinson	H. L. HUMPHREY.
Admire*•† ..... Lyon	Fremont Miller.
Allen*•†..... Lyon	Will Wayman.
▲Alma*•† ..... Wabaunsee	J. B. BARNES.
Almena*•†..... Norton	See Norton.
Alton*•†..... Osborne	Brown & Goddard.
Altoona*•†..... Wilson	R. O. Graham.
▲Anthony*•†..... Harper	H. LLEWELYN JONES.
Arcadia*•† ..... Crawford	O. S. Henderson.
Argentine*•†..Wyandotte	See Kansas City, Mo.
Argonia*•† ..... Sumner	E. W. Springer.
Arkansas City*•†.Cowley	NORMAN BARKER.
Arlington*•† ..... Reno	Austin O. Hays.
▲Ashland*•†..... Clark	H. J. Bone.
▲Atchison*•†.....Atchison	WAGGENER, HORTON & ORR. Refer to The First National Bank of Chicago; Exchange National Bank, Atchison.
Athol*•†..... Smith	See Smith Center.
Attica*•†..... Harper	J. D. Bradley.
▲Atwood*•†..... Rawlins	J. P. Noble.
Augusta*•†..... Butler	See El Dorado.
Axtell*•† ..... Marshall	See Marysville.
Baileyville*•† .... Nemaha	See Seneca.
Baldwin*•†..... Douglas	See Lawrence.
Barnard*•† ..... Lincoln	See Lincoln.
Barnes*•†.... Washington	See Washington.
Baxter Springs*•†Cher'e	H. Hornor.
Beattie*•† ..... Marshall	S. B. Berry.
Belle Plaine*•† ...Sumner	Forney & Wilson.
▲Belleville*•†.....Republic	B. T. Bullen.
▲Beloit*•†..... Mitchell	FRANK A. LUTZ.
Bennington*•† .... Ottawa	See Minneapolis.
Bern*•†..... Nemaha	See Seneca.
Blue Mound*•† ..... Linn	C. F. Neasley.
Blue Rapids*•† .. Marshall	H. A. Russell.
Bluff City*•† ..... Harper	See Anthony.
Bonner Springs*Wy'nd'te	J. A. Blackman.
Bronson*•† ..... Bourbon	D. E. Earl.
Bucklin*•† ..... Ford	See Dodge City.
Buffalo*•†..... Wilson	See Yates Center.
Burden*•†..... Cowley	S. J. Day.
Burlingame*•† ..... Osage	J. T. PRINGLE.
▲Burlington*•†..... Coffey	E. N. CONNAL.
Burr Oak*•† ..... Jewell	D. J. Coy.
Burrton*•†..... Harvey	W. L. Dailey.
Bushton*•†..... Rice	G. F. Hauser.
Caldwell*•†..... Sumner	BURNETT & SIMONS.
Caney*•† .... Montgomery	Porter & Barr.
Canton*•†..... McPherson	See McPherson.
Carbondale*•†..... Osage	C. T. Neihart.
Cawker City*•†..Mitchell	Clark A. Smith.
Cedar Vale*•†Chautauqua	William P. Lynch.
Centralia*•†..... Nemaha	P. L. Burlingame.
Chanute*•† ..... Neosho	JOHN J. JONES.
Chapman*•† ...Dickinson	See Abilene.
Chase*•†..... Rice	See Lyons.
Cheney*•† .... Sedgwick	See Wichita.
Cherokee*•†.... Crawford	E. A. Perry.
Cherryvale*•† .Montg'ery	J. W. Holdren.
Chetopa*•† ..... Labette	A. R. Bell.
▲Cimarron*•†..... Gray	William Hoover.
Circleville*•†.... Jackson	See Holton.
Claflin*•†..... Barton	See Great Bend.
▲Clay Center*•†..... Clay	GEORGE M. MILEY.
Clearwater*•†.. Sedgwick	See Wichita.
Clifton*•†.... Washington	Hamilton & Harmon.
Clyde*•† ..... Cloud	C. W. VAN DE MARK.
Coffeyville*•†..Montg'ery	DOOLEY & KEITH.
▲Colby*•†..... Thomas	C. L. WILSON.
▲Coldwater*•†..Comanche	C. M. Myers.
Colony*•†..... Anderson	M. A. Carmichael.
▲Columbus*•† ...Cherokee	C. A. McNEILL.
Colwich*•† ..... Sedgwick	George W. Steenwood.
▲Concordia*•† ..... Cloud	PULSIFER & ALEXANDER.
Conway Springs*•†.Sum'r	See Wellington.
Corning*•† ..... Nemaha	See Seneca.
▲Cottonwood Falls*•†.Ch'e	F. A. MECKEL.
▲Council Grove*•† .Morris	E. S. BERTRAM.
Courtland*•†.... Republic	C. A. Kimball.
Cuba*•† ..... Republic	John Brown.
Delphos*•† ..... Ottawa	J. W. Barker.
Dentonville*•† .Doniphan	See Troy.
Dexter*•†..... Cowley	J. H. Watkins.
▲Dighton*•† ..... Lane	J. S. SIMMONS
▲Dodge City*•† ..... Ford	REEVES & KIRKPATRICK.
Douglass*•†..... Butler	W. P. Knote.
Downs*•† ..... Osborne	J. A. Travers.
Dunlap*•† ..... Morris	J. B. Lamb.
Edgerton*..... Johnson	See Olathe.
Edna*•†..... Labette	J. S. Hileman & Son.
Effingham*•†.... Atchison	See Atchison.
▲Eldorado*•†..... Butler	H. W. SCHUMACHER.
Elk City*•† .Montgomery	S. H. Piper.
Ellinwood*•† ..... Barton	J. F. Dunn.
Ellis*•† ..... Ellis	See Hays.
▲Ellsworth*•†...Ellsworth	IRA E. LLOYD.
Elmdale*•† ..... Chase	See Cottonwood Falls.
Elsmore*•† ..... Allen	See Iola.
▲Emporia*•†..... Lyon	J. HARVEY FRITH.
Enterprise*•† . Dickinson	See Abilene.
▲Erie*•† ..... Neosho	J. L. DENISON.
Eskridge*•† .. Wabaunsee	J. J. Mitchell.
Eudora*•†..... Douglas	O. G. Richards.
Eureka*•† .... Greenwood	FULLER & JACKSON.
Everest*•†..... Brown	R. C. Jones.
Fairview*•†..... Brown	Newton & Newton.
Fall River*•† .Greenwood	See Fredonia.
Florence*•† ..... Marion	See Marion.
▲Fort Scott*•†.... Bourbon	DILLARD & HULETT, Attorneys for Bank of Fort Scott.
Frankfort*•† .... Marshall	Gregg & Gregg.
Frederick*•†..... Rice	See Lyons.
▲Fredonia*•†..... Wilson	WILLITS & COOPER.
Fulton*•†..... Bourbon	J. A. Pritz.
Galena*•† ..... Cherokee	A. S. WILSON.
▲Garden City*•†.... Finney	H. F. Mason.
Gardner*•†..... Johnson	See Olathe.
▲Garnett*•†..... Anderson	NOAH L. BOWMAN
Gaylord*•† ..... Smith	E. J. Blake.
Genesco*•† ..... Rice	See Lyons.
▲Girard*•†..... Crawford	B. S. GAITSKILL.
Glasco*•†..... Cloud	See Concordia.
Glen Elder*•†.... Mitchell	See Beloit.
Goffs*•†..... Nemaha	See Seneca.
▲Goodland*•†.... Sherman	E. F. MURPHY.
▲Grove*..... Gove	O. B. Jones.
▲Great Bend*•†.... Barton	F. V. RUSSELL.
Greeley*•†..... Anderson	See Garnett.
Green*•†..... Clay	See Clay Centre.
Greenleaf*•†.Washington	W. P. Mudgett.
▲Greensburg*•†.....Kiowa	JOHN W. DAVIS.
Grenola*•†..... Elk	J. T. Lauter.
Gypsum*•†..... Saline	William Meneeley.
Haddam*•†.. Washington	R. O. Woody.
Halstead*•†..... Harvey	See Newton.
Hamlin*•† ..... Brown	See Hiawatha.
Hanover*•† . Washington	H. R. Fulton.
Harper*•†..... Harper	Washbon & Washbon.
Hartford*•†..... Lyon	See Emporia.
Hartland*•†.....Kearney	See Garden City.
Haven*•†..... Reno	See Hutchinson.
Havensville*•†. Potta'mie	T. J. Richardson.
▲Hays*•†..... Ellis	REEDER & REEDER.
Hazelton*•†..... Barber	W. C. Alford.
Herington*•†.. Dickinson	THORNTON COOKE.
Herndon*•†..... Rawlins	See Atwood.
▲Hiawatha*•† ..... Brown	MEANS & SMITH.
Highland*•†..... Doniphan	JAMES L. ALLEN.
▲Hill City*•†..... Graham	F. D. Turck.
Hillsboro*•†..... Marion	See Marion.
Hoisington*•† ..... Barton	J. B. Prose.
Hollenberg*•† Washin'ton	J. T. Thompson.
Hollyrood*•†...Ellsworth	See Ellsworth.
▲Holton*•†..... Jackson	J. S. KENOYER.
Hope*•†..... Dickinson	See Abilene.
Horace*•†..... Greeley	See Tribune.
Horton*•†..... Brown	MEANS & SMITH.
▲Howard*•†..... Elk	John Marshall.
▲Hoxie*•†..... Sheridan	W. F. SCHULTHEIS.
▲Hugoton*..... Stevens	A. W. Lamkin.
Humboldt*•†..... Allen	G. A. Amos.
Huron*•†..... Atchison	G. W. Stahler.
▲Hutchinson*•†..... Reno	WHITELAW & ROSE.
Idana*•†..... Clay	See Clay Centre.
▲Independence*•† Montg'y	W. N. BANKS.
Inman*•†..... McPherson	See McPherson.

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▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Iola*•† ..... Allen	OSCAR FOUST & SON.
Irving•† ..... Marshall	See Marysville.
Jamestown*•† ..... Cloud	F. E. Lane.
Jewell*•▲ ..... Jewell	D. L. Palmer.
▲Johnson* ..... Stanton	See Ulysses.
▲Junction City*•† ... Geary	W. S. ROARK.
▲Kansas City*•† Wyandotte	MILLER, BUCHAN & MORRIS.
Kensington*•† ..... Smith	J. T. Reed.
Kincaid*•† ..... Anderson	S. D. Whittington.
▲Kingman*•† .... Kingman	JOHN E. LYDECKER.
▲Kinsley*•▲ ..... Edwards	W. N. Beezley.
Kiowa*•† ..... Barber	A. L. Herr.
Kirwin*•† ..... Phillips	W. H. HOLMES.
▲La Crosse*•† ..... Rush	H. L. Anderson.
La Cygne*•† ..... Linn	M. F. Leasure.
La Harpe*•† ..... Allen	See Humboldt.
▲Lakin*•† ..... Kearney	Thorpe & Hoskinson.
Lancaster*•† .... Atchison	See Atchison.
Lane*•† ..... Frankiin	L. C. Crittendon.
▲Larned*•† ..... Pawnee	W. H. VERNON.
▲Lawrence*•† ..... Douglas	BROWNELL & POEHLER.
▲Leavenworth*•† Leaven'h	N. E. VAN TUYL. Refers to any bank in the city.
Lebanon*•† ..... Smith	Jas. R. Lewis.
Lebo*•† ..... Coffey	E. R. Evans.
Lehigh*•† ..... Marion	See Marion.
Lenora*•† ..... Norton	H. R. Tillotson.
Leon*•† ..... Butler	Thomas A. Word.
Leona*•† ..... Doniphan	See Troy.
Leonardville*•† ..... Riley	See Manhattan.
▲Leoti*•† ..... Wichita	W. B. Washington.
Le Roy*•† ..... Coffey	C. T. High.
▲Liberal*•† ..... Seward	J. W. Campbell.
▲Lincoln*•† ..... Lincoln	George D. Abel.
Lindsborg*•† . McPherson	JOHN F. HANSON.
Linn*•† ..... Washington	See Clifton.
Little River*•† ..... Rice	See Lyons.
Logan*•† ..... Phillips	T. M. SULLIVAN.
Long Island*•† ... Phillips	Giffen Culbertson.
Longton*•† ..... Elk	W. C. Boone.
Lost Springs*•† ..... Marion	See Marion.
Louisburg*•† ..... Miami	See Paola.
Lucas* ..... Russell	J. C. Ruppenthal, Jr.
▲Lyndon*•† ..... Osage	J. H. Stavely.
▲Lyons*•† ..... Rice	O. E. HOPKINS.
Macksville*•† .... Stafford	See St. Johns.
Madison*•† .... Greenwood	S. F. Wicker.
▲Manhattan*•† ..... Riley	SAMUEL KIMBLE.
▲Mankato*•† ..... Jewell	T. S. Kirkpatrick.
▲Marion*•† ..... Marion	THOMAS O. KELLEY.
Marquette*•† . McPherson	J. F. Hanson.
▲Marysville*•† .... Marshall	JOHN A. BROUGHTEN.
McCracken*•† ..... Rush	See La Crosse.
McCune*•† ..... Crawford	H. M. Ford.
McDonald*•† ..... Rawlins	See Atwood.
McLouth*•† ..... Jefferson	W. D. Daniels.
▲McPherson*•† McPherson	GEO. W. ALLISON.
▲Meade*•† ..... Meade	Louis Boehler.
▲Medicine Lodge*•† Barb'r	A. L. NOBLE.
▲Melvern*•† ..... Osage	I. Farley.
Meriden*•† ..... Jefferson	See Oskaloosa.
Miltonvale*•† ..... Cloud	John W. Shay.
▲Minneapolis*•† .... Ottawa	J. C. MURPHY.
Moline*•† ..... Elk	J. K. Glasscock.
Moran* ..... Allen	See Iola.
Morganville*•† ..... Clay	See Clay Centre.
Morrill*•† ..... Brown	Nathan Jones.
▲Mound City*•† ..... Linn	JOHN C. CANNON.
Moundridge*•† McPhers'n	See McPherson.
Mound Valley*•† Labette	Graham & Beggs.
Mount Hope*•† Sedgwick	G. C. Robbins.
Mulvane*•† ..... Sumner	See Wichita.
Muscotah*•† .... Atchison	Seneca Heath.
Narka*•† ..... Republic	B. H. Speer.
Neodesha*•† ..... Wilson	E. D. MIKESELL.
Neosho Falls*•† Woodson	E. Q. Stillwell.
▲Ness City*•† ..... Ness	A. H. Faulks.
Netawaka*•† ..... Jackson	Andrew Neal.
▲Newton*•† ..... Harvey	PETERS & NICHOLSON.
Nickerson*•† ..... Reno	See Hutchinson.
Norcatur*•† ..... Decatur	R. D. Gaston.
North Topeka*•† Shawnee	See Topeka.
▲Norton*•† ..... Norton	L. H. WILDER.
Nortonville*•† .. Jefferson	L. F. Randolph.
Norwich*•† ..... Kingman	See Kingman.
Oakley*•† ..... Logan	K. E. Willcockson.
▲Oberlin*•† ..... Decatur	TULLY SCOTT.
Oketo*•† ..... Marshall	See Marysville.
▲Olathe*•† ..... Johnson	PARKER & HAMILTON.
Olsburg*•† . Pottawatomie	See Westmoreland.
Onaga*•† .. Pottawatomie	J. W. Dunn.
Oneida*•† ..... Nemaha	H. L. Wikoff.
Osage City*•† ..... Osage	R. C. Heizer.
Osawatomie*•† ..... Miami	See Paola.
▲Osborne*•† ..... Osborne	SMITH & NICHOLAS.
▲Oskaloosa*•† ... Jefferson	MORSE & CASEBIER.
▲Oswego*•† ..... Labette	M. E. WILLIAMS.
▲Ottawa*•† ..... Franklin	JOHN W. DeFORD.
Overbrook*•† ..... Osage	See Lyndon.
Oxford*•† ..... Sumner	R. L. Collins.

Town and County.	Name.
Palmer*•† ... Washington	See Clifton.
▲Paola*•† ..... Miami	B. T. RILEY.
Parker*•† ..... Linn	See Iola.
Parsons*•† ..... Labette	E. O. ELLIS.
Pawnee Rock*•† .. Barton	J. W. Ratcliffe.
Peabody*•† ..... Marion	C. M. Clark.
Perry*•† ..... Jefferson	A. D. Haynes.
▲Philipsburg*•† ... Phillips	C. A. Lewis.
Pittsburg*•† ... Crawford	CAMPBELL & CAMPBELL.
Plainville*•† ..... Rooks	See Stockton.
Pleasanton*•† ..... Linn	Blue & Riggs.
Pomona*•† ..... Franklin	See Ottawa.
Powhattan*•† ..... Brown	See Hiawatha.
▲Pratt*•† ..... Pratt	J. Q. THOMPSON.
Pretty Prairie*•† .... Reno	See Hutchinson.
Quenemo*•† ..... Osage	C. H. Leonard.
Quinter*•▲ ..... Gove	See Gove City.
Randall*•† ..... Jewell	See Mankato.
Randolph*•† ..... Riley	See Manhattan.
Republic*•† ..... Republic	See Scandia.
Reserve*•† ..... Brown	See Hiawatha.
▲Richfield*†..... Morton	G. Porter Craddock.
Richland*•† ..... Shawnee	See Rossville.
Richmond*•† .... Franklin	See Ottawa.
Riley*•† ..... Riley	J. B. Rahrden.
Robinson*•† ..... Brown	F. M. Pearl.
Rossville*•† ..... Shawnee	See North Topeka.
▲Russell*•† ..... Russell	J. C. Ruppenthal.
▲Russell Springs*... Logan	Charles L. Kagey.
Sabetha*•† ..... Nemaha	Nathan Jones.
▲Salina*•† ..... Saline	R. A. LOVITT.
▲Santa Fe* ..... Haskell	See Ulysses.
Scandia*•† ..... Republic	J. P. Haton.
▲Scott*•† ..... Scott	T. A. JENKINS.
▲Sedan*•† ..... Chautauqua	Fitzpatrick & Shukers.
Sedgwick*•† ..... Harvey	C. L. Foster.
▲Seneca*•† ..... Nemaha	S. K. WOODWORTH.
Severance*•† .. Doniphan	W. H. H. Curtis.
Severy*•† .... Greenwood	See Eureka.
▲Sharon Springs*•† Wallace	B. G. Hurlbert.
Simpson* ..... Mitchell	See Beloit.
▲Smith Center*•† .... Smith	L. C. Uhl.
Soldier*•† ..... Jackson	V. H. McDonald.
Solomon*•† ... Dickinson	See Abilene.
South Haven*•† .. Sumner	Austin Atkins.
Spring Hill*•† ..... Johnson	See Olathe.
Stafford*•† ..... Stafford	C. G. WEBB.
Sterling*•† ..... Rice	FRED P. GREEN.
▲St. Francis*•† .. Cheyenne	J. L. Finley.
▲St. John*•† ..... Stafford	Moseley & Dixon.
St. Mary's*•† . Pottawato'e	G. W. Mackay.
St. Paul*•† ..... Neosho	See Erie.
▲Stockton*•† ..... Rooks	W. B. HAM.
Strong*•† ..... Chase	See Cottonwood Falls.
Summerfield*•† . Marshall	T. J. Madden.
Sylvan Grove*•† . Lincoln	H. W. Rahmeier.
Sylvia*•† ..... Reno	See Hutchinson.
▲Syracuse*•† .... Hamilton	U. T. Tapscott.
Tescott*•† ..... Ottawa	See Minneapolis.
Thayer*•† ..... Neosho	S. W. Brewster.
Tonganoxie*•† Leavenw'h	S. J. McNaughton.
¶▲Topeka*•† ..... Shawnee	MILTON BROWN, Crawford Bldg. Collections, depositions, and general practice.
" ..... "	ROSSINGTON, SMITH & HISTED. Attorneys for First National Bank and Merchants National Bank.
" ..... "	J. G. SLONECKER. Attorney for the Topeka Milling Co., and Topeka Railway Co.
" ..... "	VALENTINE, GODARD & VALENTINE, Real Estate Bldg. General law practice.
Toronto*•† ..... Woodson	F. M. Sutton.
▲Tribune*•† ..... Greeley	W. M. Glenn.
▲Troy*•† ..... Doniphan	C. C. Camp.
Turon*•† ..... Reno	M. H. Potter.
Udall*•† ..... Cowley	See Winfield.
▲Ulysses*†..... Grant	T. W. Marshall.
Valley Falls*•† . Jefferson	G. W. McCAMMON.
Vermillion*•† .... Marshall	See Frankfort.
Vliets*•† ..... Marshall	See Frankfort.
▲WaKeeney*•† ..... Trego	Allen Cox.
Wakefield*•† ..... Clay	See Clay Centre.
Walnut*•† ..... Crawford	See Girard.
Wamego*•† Pottawato'e	D. V. Sprague.
▲Washington*•† . Wash't'n	CHARLES SMITH.
Waterville*•† .... Marshall	E. A. Berry.
Wathena*•† ..... Doniphan	See Troy.
Waverly*•† ..... Coffey	H. L COOPER.
Weir*•† ..... Cherokee	M. F. Compton.
▲Wellington*•† .. Sumner	C. E. ELLIOTT.
Wellsville*•† .... Franklin	T. J. Gregory.
▲Westmoreland*. Pottaw'e	Hick & Badgley.
Westphalia*•† . Anderson	See Garnett.
Wetmore*•† ..... Nemaha	M. DeForest.
Wheaton*•† Pottawato'le	See Onaga.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

. County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
White City*† .....Morris	O. L. McKillip.
White Cloud*† Doniphan	A. S. Brewster.
Whitewater*†.....Butler	P. E. Ashenfelter.
Whiting*† .....Jackson	See Holton.
▲Wichita*† .....Sedgwick	HOUSTON & BROOKS. Attorneys for Kansas National Bank.
" ..... "	THORNTON W. SARGENT. Refers to Kansas National Bank.
Williamsburg*†Franklin	J. R. Finley.
Willis*† .....Brown	Jesse Henney.
Wilson*† .....Ellsworth	See North Coover.
Winchester*† .Jefferson	See Valley Falls.
▲Winfield*† .....Cowley	HACKNEY & LAFFERTY.
▲Yates Center*† Woodson	S. C. HOLMES.

KENTUCKY.

Town and County.	Name.
Adairville*† .....Logan	J. B. Grubbs.
▲Albany*.....Clinton	M. L. Jarvis.
▲Alexandria* ....Campbell	See Newport.
Allensville*† .....Todd	R. F. Allensworth.
Ashland*† .....Boyd	D. W. STEELE, JR.
Auburn*† .....Logan	See Russellville.
Augusta*† .....Bracken	Geo. Doniphan.
Bagdad*• .....Shelby	See Shelbyville.
▲Barbourville*†....Knox	S. B. Dishman.
▲Bardstown*† .....Nelson	JOHN S. KELLEY.
▲Bardwell*† .....Carlisle	J. E. Bridgwater.
Beard*• .....Oldham	See La Grange.
▲Beattyville*† .....Lee	H. H. HARRIS.
Beaver Dam*†.....Ohio	See Hartford.
▲Bedford* .....Trimble	L. F. Zerfoss.
▲Benton*† .....Marshall	J. W. Dycus.
Berry*† .....Harrison	See Cynthiana.
Bloomfield*† .....Nelson	See Bardstown.
▲Booneville*..... Owsley	C. W. Hogg.
▲Bowling Green*†Warren	MITCHELL & DU BOSE.
▲Brandenburg*..... Meade	J. H. Trent, Jr.
▲Brookville*• .....Bracken	H. P. Willis.
▲Brownsville*.. Edmonson	James S. Lay.
Burgin*† ..... Mercer	W. T. Ewing.
▲Burkesville*. Cumberland	Sandidge & Sandidge.
▲Burlington*† .....Boone	F. Riddell.
Burnside* .....Pulaski	See Somerset.
Butler*† .....Pendleton	See Falmouth.
▲Cadiz* .....Trigg	FENTON SIMS.
▲Calhoun* ..... McLean	William B. Noe.
Campbellsburg*†..Henry	See New Castle.
▲Campbellsville*†..Taylor	J. R. Robinson.
▲Campton* .....Wolfe	A. H. Stamper.
Cancyville*† .... Grayson	N. C. Tilford.
▲Carlisle*† .....Nicholas	Thomas Owens.
▲Carrollton*.....Carroll	WINSLOW & WINSLOW.
▲Catlettsburg*† .....Boyd	Thomas R. Brown.
Cave City*† .....Barren	J. Robert White.
Central City*†.Muhl'berg	J. Y. Thomas, Jr.
Clay City*† .....Powell	See Stanton.
▲Clinton*† ..... Hickman	J. M. BRUMMAL & SON.
Cloverport*†Breckinridge	J. R. Skillman.
Columbia* ..... Adair	Baker & Winfrey.
Columbus*† .... Hickman	See Clinton.
Corbin*† .....Whitley	See Williamsburg.
Corinth*† .....Grant	See Williamstown.
Corydon*† ....Henderson	Merritt & Alvis.
Covington*† ..... Kenton	ERNST & CASSATT. Refer to German National Bank.
" ..... "	FURBER & JACKSON. Refer to Farmers & Traders National Bank.
Crittenden*†.....Grant	B. F. Menefee.
▲Cynthiana*† .... Harrison	EVANS & PETERSON.
▲Danville*† ..... Boyle	R. T. QUISENBERRY.
Dawson Springs*Hopkins	See Madisonville.
▲Dixon* .....Webster	F. M. Baker.
Dry Ridge*† .....Grant	J. G. Blackburn.
▲Eddyville*† .....Lyon	T. J. Watkins.
▲Edmonton*.....Metcalfe	J. C. Muncie.
▲Elizabethtown*†. Hardin	S. H. BUSH.
▲Elkton*† .....Todd	JAMES R. MALLORY.
Eminence*† ..... Henry	J. C. Gordon.
Erlanger*† ..... Kenton	S. M. Adams.
Fairfield* ..... Nelson	See Bardstown.
▲Falmouth*† ....Pendleton	L. T. Applegate.
▲Flemingsburg*† Fleming	J. H. Power.
Fordsville*† .....Ohio	See Hartford.
¶▲Frankfort*†.. Franklin	D. W. & JOHN B. LINDSEY.
▲Franklin*† ..... Simpson	A. S. WALKER.
▲Frenchburg ..... Menifee	L. T. Hovermale.
Fulton*† ..... Fulton	Ed. Thomas.
▲Georgetown*† ..... Scott	VICTOR F. BRADLEY.
Germantown*... Bracken	See Brookville.
Ghent*• ..... Carroll	James O. Bersatt.
▲Glasgow*• .....Barren	W. L. Porter.
Glencoe*† ..... Gallatin	See Warsaw.
▲Grayson*† .....Carter	H. D. Gregory.
▲Greensburg*† ..... Green	W. F. CANTRILL.
▲Greenup*† ..... Greenup	W. F. Worthington.
▲Greenville*† Muhlenberg	Wickliffe & Johnson.
Guthrie*† .....Todd	See Elkton.
Hanson*• .....Hopkins	See Madison.
▲Hardinsburg*†.Bre'ridge	Morris Eskridge & Son.
▲Harlan* .....Harlan	B. M. Lee.
▲Harrodsburg*† ...Mercer	W. W. STEPHENSON.
▲Hartford* .....Ohio	J. S. GLENN.
▲Hawesville*†... Hancock	G. D. Chambers.
▲Hazard* .....Perry	John Baker.
▲Henderson*†. Henderson	YEAMAN & YEAMAN.
▲Hickman*† .....Fulton	A. W. Lindsay.
▲Hindman* .....Knott	W. W. Baker.
▲Hodgensville*†...La Rue	D. H. Smith.
▲Hopkinsville*†.Christian	FRANK RIVES.
Horse Cave*† .....Hart	See Munfordville.
Hustonville* .....Lincoln	See Stanford.
▲Hyden*..... Leslie	J. M. Bicknell.
▲Independence* ....Kenton	JOHN L. VEST.
▲Irvine*† .....Estell	Ridell & Ridell.
Irvington*†Breck'nridge	See Hardinsburg.
▲Jackson*† .....Breathitt	G. W. FLEENOR.
▲Jamestown* ..... Russell	Meadows & Garnett.
Jonesville* .....Owen	See Owenton.
Kelsey* .....Caldwell	See Princeton.
Kuttawa*† .....Lyon	Molloy & Utley.
Lafayette* ..... Christian	See Hopkinsville.
▲LaGrange*† .....Oldham	A. T. Ladd.
▲Lancaster*† ..... Garrard	Wm. Herndon.
▲Lawrenceburg*†And'son	F. R. FELAND.
▲Lebanon*† .....Marion	J. McCHORD.
Lebanon Junc.*† .Bullitt	Robert Zimmerman.
▲Litchfield*† .....Grayson	J. S. Wortham.
Lewisburg*† ..... Logan	J. C. Sneed.
Lewisport*† .... Hancock	B. H. Poindexter.
▲Lexington*† .....Fayette	THORNTON & KERR, Attorneys for Second National Bank.
▲Liberty* .....Casey	Stone & Stone.
Livermore*† .....McLean	See Calhoun.
▲London*† ..... Laurel	W. S. JACKSON.
▲Louisa*† ..... Lawrence	A. J. Garred.
▲Louisville*† .... Jefferson	BARNETT & BARNETT. Attorneys for Louisville National Banking Co. and German Bank.
" ..... "	GORDON & GORDON, Rooms 503 and 505 Equitable Bldg. Refer to Columbia Finance & Trust Co.
" ..... "	GRUBBS & GRUBBS, Kenyon Bldg. Refer to American National Bank.
" ..... "	LEOPOLD & PENNEBAKER, Kentucky Title Bldg. Attorneys for Postal Telegraph-Cable Co. and First National Bank.
" ..... "	ERNEST MACPHERSON, Louisville Trust Bldg. Attorney for Bradstreet's Co.
▲Madisonville*†..Hopkins	MAURICE K. GORDON.
▲Manchester* ..... Clay	W. B. Hansford.
▲Marion*† .....Crittenden	James & James.
▲Mayfield*† .....Graves	Lee & Hester.
▲Maysville*† .....Mason	L. W. ROBERTSON.
▲McKee.....Jackson	M. A. Holcomb.
Middlesboro*† .....Bell	M. H. RHORER.
Midway*† .....Woodford	Richard Godson.
Millersburg*† .. Bourbon	See Paris.
Monterey* .....Owen	T. J. Hardin.
▲Monticello* ..... Wayne	John W. Tuttle.
▲Morehead*† ..... Rowan	J. G. Whitt.
▲Morganfield*† .....Union	P. B. MILLER.
▲Morgantown* .....Butler	GUFFY & WHALIN
▲Mt. Olivet* ....Robertson	O. S. Deming.
▲Mt. Sterling*† Montg'ery	T. J. BIGSTAFF.
▲Mt. Vernon*† Rockcastle	C. C. Williams.
▲Munfordville*† .....Hart	H. A. Watkins.
▲Murray*† ..... Calloway	G. C. DIUGUID.
▲New Castle*• .....Henry	W. W. Turner.
New Haven*† .... Nelson	See Bardstown.
New Liberty* ..... Owen	See Owenton.
Newport*† .....Campbell	AUBREY BARBOUR.
▲Nicholasville*†.Jes'mine	B. P. CAMPBELL.
No. Middletown*Bourbon	See Paris.
▲Owensboro*† .... Daviess	WEIR & WEIR.
Owenton*† .....Owen	Lindsay & Botts.
▲Owingsville*• .....Bath	R. Gudgell & Son.
▲Paducah*† ...McCracken	GREER & REED.
▲Paintsville* .....Johnson	J. E. Buckingham.
▲Paris*† .....Bourbon	CLIFTON ARNSPARGER.
Pembroke*† ...Christian	See Hopkinsville.
Perryville* ..... Boyle	See Danville.
Petersburg* .....Boone	See Burlington.
▲Pikeville* .....Pike	W. O. B. RATLIFF.
▲Pineville*† .....Bell	J. L. REEDER.
Pleasureville*• ..... Henry	See New Castle.
Port Royal* ..... Henry	See New Castle.
▲Prestonsburg* ..... Floyd	F. A. Hopkins.
▲Princeton*† ..... Caldwell	WM. MARBLE.
Providence*† ...Webster	E. Jennings.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Richmond*† .....Madison	J. A. SULLIVAN.
Rochester*.....Butler	Newton Belcher.
▲Russellville*†.....Logan	H. S. McCUTCHEN.
Sacramento*.....McLean	E. B. McEwen.
Sadieville*† .....Scott	See Georgetown.
▲Salyersville*.....Magoffin	E. L. Stephens.
▲Sandyhook*.....Elliott	J. B. Hannah.
▲Scottsville*● .....Allen	T. B DIXON.
Sebree*† .....Webster	See Dixon.
Sharpsburg*.....Bath	J. C. Nelson.
▲Shelbyville*† .....Shelby	J. C. BECKHAM.
▲Shepherdsville*†..Bullitt	J. F. Combs.
Slaughterville*†..Webster	See Dixon.
▲Smithland*●...Livingston	Charles H. Webb.
Smith's Grove*†..Warren	See Bowling Green.
▲Somerset*† ..... Pulaski	O. H. & R. B. WADDLE.
Sonora*† .....Hardin	See Elizabethtown.
▲Springfield*†Washington	T. W. Simms, Jr.
Stamping Ground*†Scott	See Georgetown.
▲Stanford*†.....Lincoln	J. S. OWSLEY, JR.
▲Stanton*†.....Powell	O. A. Lyle.
Sturgis*● .....Union	J. Mack Thompson.
Sulphur*● .....Henry	See New Castle.
▲Taylorsville*●....Spencer	L. W. Ross.
▲Tompkinsville*..Monroe	Richardson & Carter.
Trenton*†.....Todd	O. W. Wilson.
Uniontown*● ..... Union	Robert G. Byrne.
▲Vanceburg*†..... Lewis	W. C. Halbert.
▲Versailles*†..Woodford	D. L. THORNTON.
Vine Grove*†.... Hardin	See Elizabethtown.
Waddy*†.....Shelby	See Shelbyville.
Walton*†.....Boone	See Burlington.
Warfield .....Martin	See Inez.
▲Warsaw*.....Gallatin	L. L. Tiller.
▲West Liberty*....Morgan	Lacy & Fogg.
West Louisville...Daviess	See Owensboro.
Wheatley*..... Owen	See Owenton.
▲Whitesburg*..... Letcher	D. D. Fields & Son.
Whitesville*†....Daviess	See Owensboro.
▲Wickliffe*†..... Ballard	BUGG & WICKLIFFE.
▲Williamsburg*†. Whitley	SHARP & SILER.
▲Williamstown*†...Grant	M. D. Gray.
Wilmore*†... Jessamine	See Nicholasville.
▲Winchester*†.....Clark	LEELAND HATHAWAY.
Wingo*†.....Graves	Frank A. Lucas.
Worthville*†.....Carroll	See Carrollton.

LOUISIANA.

Town and County.	Name.
▲Abbeville*●...Vermillion	W. B. White.
▲Alexandria*†....Rapides	L. J. HACKENYOS.
▲Amite*†.....Tangipahoa	Boliver Edwards.
▲Arcadia*†..... Bienville	Dorman & Reynolds.
▲Bastrop*†.....Morehouse	James Bussey.
¶▲Baton Rouge*†E.Ba.R.	THOS. J. KERNAN.
BayouSara*†W.Feliciana	See St. Francisville.
Bellevue..... Bossier	See Benton.
▲Benton*†..... Bossier	Joannes Smith.
Bunkie*† ..... Avoyelles	See Markesville.
▲Cameron*.....Cameron	See Lake Charles.
▲Clinton*†.East Feliciana	J. D. WALL.
▲Colfax*..... Grant	J. A. Williams.
▲Columbia*†.....Caldwell	A. B. Hundley.
▲Convent*†.....St. James	See New Orleans.
▲Coushatta*..... Red River	W. A. Wilkinson.
▲Covington*†St. Tam'any	J. M. Burns.
▲Crowley*†.....Acadia	STORY & PUGH.
▲Donaldsonville*†Asc'n'n	E. N. PUGH.
▲Edgard.St. John the Bapt.	See Mount Airy.
▲Farmerville*.....Union	R. B. Dawkins.
▲Floyd*.....West Carroll	Gray & McIntosh.
▲Franklin*†..... St. Mary	D. CAFFERY & SON.
▲Franklinton*†Washin'ton	Gordon W. Goodbee.
▲Greensburg*...St. Helena	W. C. Pipkin.
▲Gretna*.....Jefferson	See New Orleans.
▲Hahnville.....St. Charles	See New Orleans.
Hammond*† Tangipahoa	J. W. Sentell.
▲Harrisonburg*.Catahoula	See Natchez, Miss.
▲Homer*†..... Claiborne	J. W. HOLBERT.
▲Houma*†..... Terre Bonne	Sutton & Wallis.
Jeanerette*†..... Iberia	See New Iberia.
Jennings*†.... Calcasieu	C. R. Cline.
▲Lafayette*†... Lafayette	Charles D. Caffery.
▲Lake Charles*†Calcasieu	C. A. McCOY.
▲Lake Providence*†E.Car'l	Ransdell & Ransdell.
▲Leesville*†..... Vernon	See Many.
▲Mansfield*†.....De Soto	Elam & Egan.
▲Many*†..... Sabine	W. P. Good.
▲Marksville*†.. Avoyelles	JOFFRION & JOFFRION.
▲Minden*†..... Webster	L. R. Watkins.
▲Monroe*†..... Ouachita	STUBBS & RUSSELL.
Morgan City*†...St. Mary	See Franklin.
▲Napoleonville*Assumpt'n	L. U. Folse & Son.
▲Natchitoches*†Nat'ches	SCARBOROUGH & CARVER.
▲New Iberia*†.....Iberia	WEEKS & WEEKS.

Town and County.	Name.
▲New Orleans*†.. Orleans	HARRY H. HALL, 807 Common St. Corporation, probate, and commercial law. Refers to Whitney National Bank.
" ..... "	EDWIN T. MERRICK, 836 Gravier St. Refers to Hibernia National Bank, and Louisiana National Bank. Attorney for Commercial National Bank.
" ..... "	RICHARDSON & SOULE, Morris Bldg. Attorneys for New Orleans National Bank.
" ..... "	SAUNDERS & GURLEY. Attorneys for Whitney National Bank, Union Nat'l Bank, New Orleans Cotton Exchange, and Edison Electric Co.
" ..... "	J. ZACH SPEARING, Masonic Temple. Refers to Whitney National Bank.
▲Newroads* Pointe Coupee	W. C. Carruth.
▲Opelousas*†..St. Landry	WM. J. SANDOZ.
Patterson*†.....St. Mary	See Franklin.
▲Plaquemine*†.. Iberville	HEBERT & HEBERT.
▲Pointe a la Hache* Plaquemines	See New Orleans.
▲Port Allen*† W. Baton R.	See Baton Rouge.
Rayne*†..... Acadia	See Crowley.
▲Rayville*†.....Richland	See Monroe.
▲Ruston*†.....Lincoln	J. B. Halstead.
▲Shreveport*†.....Caddo	ALEXANDER & WILKINSON
▲Sparta* .....Bienville	J. J. Sprawls.
▲Springville....Livingston	See Springfield.
▲St Bernard...St. Bernard	A. Estopional, Jr.
▲St.Francisv'le*W.Felicl'a	Robert Montgomery.
▲St. Joseph*†.....Tensas	Young & Young.
▲St.Martinville*▲St.Martin	Martin & Voorhies.
▲Tallulah*†.....Madison	Stone & Holmes.
▲Thibodaux*†.. Lafourche	THOMAS A BODEAUX.
▲Vernon*..... Jackson	N. M. Smith.
▲Vidalia*†.....Concordia	Philip Hough.
Washington*† St.Landry	See Opelousas
Whitecastle*†.. Iberville	William J. Gahan,
▲Winnfield*..... Winn	See Natchitoches.
▲Winnsboro*†...Franklin	C. L. Berry.

MAINE.

Town and County.	Name.
▲Alfred*†..... York	Samuel M. Came.
▲Auburn*†.Androscoggin	OAKES, PULSIFER & LUDDEN
¶▲Augusta*† ... Kennebec	HEATH & ANDREWS.
▲Bangor*†.....Penobscot	CHAPMAN & WORSTER.
Bar Harbor*† ..Hancock	JOHN A. PETERS, JR.
▲Bath*†.....Sagadahoc	JOSEPH M. TROTT.
▲Belfast*†..... Waldo	R. F. DUNTON.
Bethel*†..... Oxford	Herrick & Park.
Biddeford*†..... York	EDWIN STONE.
BoothbayHarbor*Lincoln	C. R. Tupper.
Brewer*†..... Penobscot	F. A. Floyd.
Bridgton*†. Cumberland	D. P. & D. E. Chaplin.
Brunswick*†Cumberland	BARRETT POTTER.
Buckfield*†.....Oxford	See Canton.
Bucksport*† ... Hancock	O. F. Fellows.
▲Calais*†.....Washington	GEORGE R GARDNER.
Camden*† ..... Knox	REUEL ROBINSON.
Canton*† ..... Oxford	JOHN P. SWASEY.
Caribou*† .....Aroostook	B. L. FLETCHER.
Corinna*†.....Penobscot	See Bangor.
Damariscotta*†. Lincoln	Pierce & Hall.
Dexter*† ..... Penobscot	L. B. WALDRON.
▲Dover*† ..... Piscataquis	O. M. Robinson.
Eastport*† . Washington	S. D. Leavitt.
▲Ellsworth*†.....Hancock	J. A. PETERS, JR.
Fairfield*† .....Somerset	T. E. McFadden.
▲Farmington*† . Franklin	J. C. HOLMAN.
Ft. Fairfield*†Aroostook	Herbert T. Powers.
Freeport*†..Cumberland	See Yarmouth.
Fryeburg*†.....Oxford	E. E. Hastings.
Gardiner*†.... Kennebec	JOHN W. FOSTER.
Gorham*†.. Cumberland	John A. Waterman.
Guilford*† .. Piscataquis	Henry Hudson.
Hallowell*†... Kennebec	See Augusta.
Hartland*†.....Somerset	H. W. Stewart.
▲Houlton*† .... Aroostook	POWERS & POWERS.
Kennebunk*† .....York	W. L. Dane.
Kingfield*● .....Franklin	H. S. Wing.
Lewiston*†.Androscog'n	NEWELL & SKELTON.
" "	WHITE & CARTER.
Limerick* ..... York	Frank M. Higgins.
Lisbon Falls*†. And'c'g'n	H. E. Coolidge.
LivermoreFalls*†A'd'gin	John H. Maxwell.
▲Machias*†...Washington	C. B. DONWORTH.
Madison*†.....Somerset	C. A. Wilber.
McKinley*† ..... Hancock	E. Webster French.
MechanicFalls*† And'g'n	J. M. Libby.
New Castle*†.....Lincoln	Hilton & Hilton.
Newport*†.....Penobscot	J. M. Sanborn.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
North Berwick*•†...York	N. Hobbs.
Norway*•†.....Oxford	A. S. Kimball.
Oakland*•†.....Kennebec	George W. Field.
Oldtown*•†.....Penobscot	JOSEPH F. GOULD.
▲Paris*† .....Oxford	See South Paris.
Phillips*•†.....Franklin	F. E. Timberlake.
Pittsfield*•†.....Somerset	J. W. Manson.
▲Portland*•† .Cumberland	SETH L. LARRABEE. General law practice. Attorney for Chapman National Bank.
" ..... "	WILLIAM H LOONEY. Refers to Portland National Bank.
" ..... "	PAYSON & VIRGIN. Attorneys for Merchants' Nat'l Bank and H. M. Payson & Co., bankers.
" ..... "	B. D. & H. M. VERRILL. Attorneys for Casco National and Canal National banks.
Presque Isle*•†Aroostook	George H. Smith.
Richmond*•† ..Sagadahoc	W. T. Hall.
▲Rockland*•† .....Knox	EDWARD B. MacALLISTER.
Rockport*•† .....Knox	See Camden.
Rumford Falls*•†.Oxford	H. E. Stearns.
Saco*•† .....York	COLLEY & WORMWOOD.
Sanford*•† .....York	FRED J. ALLEN.
Searsport*•† .....Waldo	W. T. C. Runnels.
▲Skowhegan*•† ..Somerset	GEORGE W. GOWER.
South Berwick*†....York	G. C. Yeaton.
South Paris*•†....Oxford	WILSON & GRAY.
Thomaston*•† .....Knox	J. H. H. HEWITT.
Tremont* .....Hancock	E. W. French.
Waldoboro*•† ....Lincoln	O. D. Castner.
Waterville*•† ..Kennebec	C. W. HUSSEY.
Westbrook*•†Cumberla'd	Wm. Lyons.
West Buxton*.....York	Charles E. Weld.
Wilton*•†.....Franklin	C. N. Blanchard.
Winthrop*•† ...Kennebec	C. C. Stevens.
▲Wiscasset*••.....Lincoln	GEORGE B. SAWYER.
Yarmouth*•†Cumberland	G. F. McQuillan.
York Village*†.....York	James T. Davidson.

MARYLAND.

Town and County.	Name.
Aberdeen*•† .....Harford	Septimus Davis.
¶▲Annapolis*•†Anne Ar'd'l	JAMES M. MUNROE.
Baltimore*••...Baltimore	BROWN & BRUNE, 222 St. Paul St. Counsel in bank and corporation matters.
" ..... "	ELLIOTT & HOFFMAN, Equitable Building. *Our specialty:* Mercantile law and collections.
" ..... "	N. RUFUS GILL & SONS, 215 St. Paul St. Commercial litigation and collections. Attorneys for Old Town Bank.
" ..... "	HINKLEY & MORRIS, 215 North Charles St. Prompt attention to collections. Reference: National Union Bank.
" ..... "	SYLVAN HAYES LAUCHHEIMER, Equitable Building. Attorney for Credit Men's Association.
" ..... "	HARRY C. MATHIEU, 100 East Lexington St. Commissioner of Deeds for all States. Refers to any Baltimore attorney given in this list.
" ..... "	FIELDER C. SLINGLUFF, Fidelity Bldg. Attorney for Baltimore Traction Co.
Barton*† .....Allegany	See Cumberland.
▲Bel Air*•† .....Harford	STEVENSON A. WILLIAMS.
Berlin*•† .....Worcester	Calvin B. Taylor.
Brunswick*•† ..Frederick	Glen H. Worthington.
▲Cambridge*•† Dorchester	THOMAS W. SIMMONS.
Canton† .....Baltimore	See Baltimore.
Catonsville*•† . Baltimore	See Baltimore.
▲Centerville*•† Queen An'e	Philemon B. Hopper.
▲Chestertown*•† .....Kent	H. W. VICKERS.
Cockeysville*•† Baltimore	Robt. H. Bussey.
Crisfield*•† .....Somerset	Clarence P. Lankford.
▲Cumberland*•†..Allegany	D. LINDLEY SLOAN.
Delmar .....Sussex	(P.O.Delmar, Del.) See Salisbury.
▲Denton*•† .....Caroline	Henry R. Lewis.
Dickeyville*... Baltimore	See Baltimore.
▲Easton*•† .....Talbot	WM. H. ADKINS.
▲Elkton*•† .....Cecil	L. MARSHALL HAINES.
Ellicott City*•† ..Howard	John G. Rogers.
Emmittsburg*•† Fr'd'rick	E. L. Rowe.
Federalsburg*•† Caroline	See Denton.
▲Frederick*•†...Frederick	E. S. ICHELBERGER.
Frostburg*•†.....Allegany	Clayton Purnell.
Gaithersb'rg*•† M'tg'm'ry	Talbott & Talbott.
▲Hagerstown*•† Wash'gt'n	ARMSTRONG & SCOTT.

MASSACHUSETTS.

Town and County.	Name.
Abington*•† ....Plymouth	Coughlan Bros.
Adams*•† .....Berkshire	F. H. B. Munson.
Amesbury*•† .....Essex	George W. Cate.
Amherst*•† ...Hampshire	W. Hamlin.
Andover*•† .....Essex	George H. Poor.
Arlington*•†...Middlesex	J. A. Bailey, Jr.
Ashburnham*•† Worc'st'r	See Fitchburg.
Athol*•† .....Worcester	GEORGE W. HORR, LL.B.
Athol Center*.Worcester	See Athol.
Attleboro*•† .....Bristol	FRANK I. BABCOCK.
Ayer*•† .....Middlesex	Warren H. Atwood.
Baldwinsville*•† Wo'c'st'r	Edward L. Hill.
▲Barnstable*•† .Barnstable	THOMAS C. DAY.
Barre*† .....Worcester	Mawbey & Johnson.
Belmont*•† ....Middlesex	J. F. Buckley.
Beverly*•† .....Essex	J. F. McGOWAN.
¶▲Boston*•†.....Suffolk	HERBERT L. BAKER, 30 Court St. Refers to Beacon Trust Co.
" ..... "	JOHN HASKELL BUTLER, 244 Washington St. General practice. References: Winthrop Nat. Bk. and Old Colony Tr. Co.
" ..... "	WM. E. L. DILLAWAY & H. M. BURTON, Tremont Bldg. Refer to Boylston National Bank and Mechanics National Bank.
" ..... "	H. J. JAQUITH, 48 Congress St. Formerly President Traders National Bank, Boston. Refers to any bank in Boston.
" ..... "	NICHOLS & COBB, 40 Water St. Attorneys for Nat. Exch. Bank.
" ..... "	WM. H. PREBLE, Sears Bldg. Commercial litigation, collections, and insolvency cases a specialty. Refers to Wheeler & Wilson Mfg. Co., Boston.
" ..... "	AUGUSTINE H. READ. The only Commissioner given for Boston. 20 Devonshire St. Depositions carefully taken. Refers to Continental Nat. Bk.
" ..... "	W. F. & W. S. SLOCUM, Herald Bldg. Corporation, commercial, probate and insolvency practice, depositions taken. Refer to National Hide and Leather Bank.
" ..... "	SPRAGUE & MESSER, Equitable Bldg. Attorneys for the National Bank of the Republic.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Bridgewater*•† Plymouth	George W. Folsom, Jr.
Brockton*•† ....Plymouth	HERBERT H. CHASE.
Brookline*•† .....Norfolk	A. L. Lincoln, Jr.
Cambridge*•† . Middlesex	CHARLES A. WHITTEMORE.
Cambridgeport*•†Mid'sex	See Cambridge.
Canton*•† .....Norfolk	See Dedham.
Chelsea*•†.....Suffolk	WILLIAM M. NOBLE, address 53 State Street, Boston.
Chicopee*•† ....Hampden	Luther White.
ChicopeeFalls*•†.Hamp'n	James H. Loomis.
Clinton*•† .....Worcester	EDMOND A. EVANS.
Cohasset*•† .....Norfolk	Louis T. Cushing.
Concord*•† .....Middlesex	Prescott Keyes.
Conway*•† .....Franklin	See Greenfield.
Danvers*•† .....Essex	Daniel N. Crowley.
▲Dedham*•†.....Norfolk	D. G. HILL.
East Bridgewater*•†Ply'th	R. O. Harris.
East Cambridge*•†Mid's'x	See Cambridge.
Easthampton*•†Hamps're	Edward L. Shaw.
East Weymouth*•†Norf'k	See Weymouth.
▲Edgartown*•† ..... Dukes	B. T. Hillman.
Essex*†.....Essex	See Gloucester.
Everett*•† .....Middlesex	See Lowell.
Fairhaven*•†.....Bristol	J. L. Gillingham.
▲Fall River*•†.....Bristol	JACKSON, SLADE & BORDEN. Attorneys for Fall River National Bank and Second National Bank.
" ..... "	L. ELMER WOOD. Refers to Metacomet National Bank.
Falmouth*•† ..Barnstable	See Barnstable.
▲Fitchburg*•† ..Worcester	CHARLES E. WARE. Attorney for Fitchburg National Bank.
Florence*•† ...Hampshire	See Northampton.
Foxboro*•† .....Norfolk	E. C. CORNEY.
Framingham*•†. Mid'esex	WALTER ADAMS.
Franklin*•† .....Norfolk	Wiggins & Doe.
Gardner*•† ....Worcester	PIERCE & STILES.
Georgetown*•† .....Essex	W. A. Butler.
Gloucester*•†.....Essex	HENRI N. WOODS. Refers to Cape Ann National Bank.
Grafton*•† ....Worcester	W. E. Fowler.
Great Barrin'n*•†B'kshire	A. CHALKLEY COLLINS.
▲Greenfield*•†....Franklin	GREENE & DAVENPORT.
Harwich*•†.....Barnstable	See Barnstable.
Haverhill*•† .....Essex	POOR & FULLER.
Haydenville*•†.Hamps're	See Northampton.
Hingham*•†.....Plymouth	Thomas H. Buttimer.
Hollis'on*•†....Middlesex	J. P. Dexter.
Holyoke*•† .....Hampden	P. J. GARVEY.
Hopkinton*•†..Middlesex	George L. Hemenway.
Hudson*•†.....Middlesex	James T. & R. E. Joslin.
Hyannis*•† ....Barnstable	Henry H. Baker, Jr.
Hyde Park*•†....Norfolk	E. C. JENNY.
Ipswich*•†.....Essex	George H. W. Hayes.
▲Lawrence*•†.....Essex	SWEENEY & DOW.
Lee*•† .....Berkshire	A. B. Clark.
Leicester*.....Worcester	Henry O. Smith.
Lenox*† .....Berkshire	See Pittsfield.
Leominster*•†. Worcester	HARRY C. BASCOM.
Lexington*•† ..Middlesex	A. E. Scott.
▲Lowell*•† .....Middlesex	TRULL & WIER. Attorneys for Middlesex Safe Deposit and Trust Co.
Ludlow*• ..... Hampden	See Springfield.
Lynn*•†.....Essex	JOHN M. BARRY.
Malden*•† ..... Middlesex	P. J McGUIRE.
Manchester*•†.....Essex	See Gloucester.
Marblehead*•†.....Essex	Wm. D. T. Trefey.
Marlboro*•† ....Middlesex	Edgar Weeks.
Medford*•† ....Middlesex	B. F. Hayes.
Medway*•† ..... Norfolk	A. T. Johnson.
Melrose*•† .....Middlesex	Frank L. Washburn.
Merrimac*•†.....Essex	T. H. Hoyt.
Methuen*•† .....Essex	Wm. M. Rogers.
Middleboro*•† .Plymouth	George W. Stetson.
Milford*•† .....Worcester	Lowell E. Fales.
Millbury*•†....Worcester	H. W. Aiken.
Milton*•†.....Norfolk	C. F. Hall.
Monson*•†.....Hampden	See Springfield.
▲Nantucket*•†..Nantucket	ALLEN COFFIN.
Natick*•† .....Middlesex	C. G. Bancroft.
▲New Bedford*•† ..Bristol	WENDELL H. COBB. General Practice in Federal and State Courts.
Newbury .....Essex	See Newburyport.
▲Newburyport*•† ....Essex	THOMAS HUSE.
Newton*•† .... Middlesex	Louis A. Hall.
Newton Center*•†Mid'sex	WILLIAM M. NOBLE. Address 53 State St., Boston.
Newtonville*•† Middlesex	See Newton.
North Adams*•† Berks're	BEER & DOWLIN.
▲Northampt'n*•†Hamps're	ALBERT E. ADDIS.
No. Attleboro*•† ..Bristol	F. B. Byram.
Northboro*•† .Worcester	William M. Brigham.
No. Brookfield*•†Wo'ster	Henry W. King.
No. Cambridge*•†Mid'sex	See Cambridge.
North Easton*•† ..Bristol	M. L. Urann.
Norwell*• .....Plymouth	H. T. Fogg.
Oakdale*•† ....Worcester	Cutting & Sheehan.

Town and County.	Name.
Orange*•† ..... Franklin	E. S. Hall.
Oxford*•† .....Worcester	See Worcester.
Palmer*•† .....Hampden	W. W. LEACH.
Peabody*•† .....Essex	JOHN J. CAHILL.
▲Pittsfield*•† ... Berkshire	E. T. SLOCUM.
▲Plymouth*•† ...Plymouth	EDWARD A. BURNETT.
Provincetown*•†Barn'ble	R. A. Hopkins.
Quincy*•† .....Norfolk	W. W. JENNESS.
Randolph*•† .....Norfolk	Asa P. French.
Reading*•† .... Middlesex	James W. Grimes.
Rockland*•† ... Plymouth	George W. Kelley.
Rockport*•† .....Essex	See Gloucester.
Rowley*•† .....Essex	See Newburyport.
▲Salem*•† ..... Essex	WILLIAM D. CHAPPLE. Attorney for Mercantile National Bank.
Salisbury*• .....Essex	See Newburyport.
Shelburne Falls*•† Fra'lin	Henry M. Puffer.
Somerville*•†..Middlesex	See Boston.
South Braintree*•†.Nor'k	C. C. Mellen.
Southbridge*•†Worcester	Henry B. Montague.
So. Framingham*•†Md'l'x	John M. Merriam.
SouthWeymouth*•†Nor'k	Louis A. Cook.
S. Yarmouth*•†Barnstable	See Barnstable.
Spencer*•† .... Worcester	A. W. Curtis.
▲Springfield*•† ..Hampden	GARDNER & GARDNER. Refer to any bank in Springfield.
" ..... "	STUART M. ROBSON. Refers to Hampden Loan and Trust Co.
" ..... "	FREDERICK H. STEBBINS. Attorney for City National Bank.
Stockbridge*•† Berkshire	See West Stockbridge.
Stoneham*•†...Middlesex	W. B. Stevens.
Stoughton*•† ....Norfolk	Oscar A. Marden.
▲Taunton*•† .....Bristol	H. J. FULLER.
Townsend*•† .. Middlesex	C. F. Worcester.
Turner's Falls*•†Franklin	Greene & Davenport (*see Greenfield*).
Uxbridge*•† .. Worcester	W. J. Taft.
Wakefield*†.....Middlesex	Samuel K. Hamilton.
Wales*†.....Hampden	H. A. McFarland.
Waltham*•†....Middlesex	R. M. Stark.
Ware*•†.....Hampshire	H. M. Coney.
Wareham*•† ...Plymouth	G. C. Tobey.
Warren*•† .... Worcester	E. C. SAWYER.
Watertown*•† .Middlesex	Joseph P. Keefe.
Webster*•† .... Worcester	H. J. Clarke.
Wellfleet*•† ...Barnstable	H. P. Harriman.
Westboro*•†...Worcester	A. F. BROWN.
Westfield*•†....Hampden	ALFRED F. LILLEY.
West Gardner*†. Wor'ster	G. R. Warfield.
Westminster*† Worcester	See Fitchburg.
West Newbury*....Essex	See Newburyport.
West Newton*•† .Mid'sex	LAWRENCE BOND.
WestStockbridge*•†Berk.	W. C. Spaulding.
Weymouth*•†....Norfolk	A. P. WORTHEN.
Whitinsville*•†Worcester	See Worcester.
Whitman*•†....Plymouth	O. L. Bonney.
Williamstown*†Berkshire	Sanborn Gove Tenney.
Winchendon*•† . Wor'ster	F. B. Spalter.
Winchester*•† .Middlesex	G. S. Littlefield.
Woburn*•† .....Middlesex	JOHN G. MAGUIRE.
▲Worcester*•†..Worcester	RICE, KING & RICE.
Wrentham*•† ....Norfolk	Samuel Warner.
Yarmouthport*•Barns'ble	Charles C. Paine.

MICHIGAN.

Addison*• ..... Lenawee	Robertson & Clark.
▲Adrian*•† .....Lenawee	JOHN E. BIRD.
Akron*•†.....Tuscola	See Caro.
Albion*•†.....Calhoun	M. D. Weeks.
Algonac*•†.....St. Clair	J. M. Robertson.
▲Allegan*•†.....Allegan	I. C. MONTAGUE.
Allen*•† .....Hillsdale	F. A. Roethlisberger.
Alma*•†.....Gratiot	Francis Palmer.
Almont*•†.....Lapeer	F. P. Andrus.
▲Alpena*•† .....Alpena	JOSEPH H. COBB.
▲Ann Arbor*•† Washtenaw	LAWRENCE & BUTTERFIELD
Applegate*•† .....Sanilac	See Carsonville.
Argyle .....Sanilac	See Carsonville.
Armada*•†.....Macomb	Bert C. Preston.
Ashley*•†.....Gratiot	See Ithaca.
Athens*•†.....Calhoun	Charles A. Standiford.
▲Atlanta* ... Montmorency	See Gaylord.
Au Sable*•†..... Iosco	See Tawas City.
▲Autrain*•†..... Alger	See Marquette.
▲Bad Axe*•†..... Huron	CHARLES D. THOMPSON.
Baldwin*•† .....Lake	See Reed City.
Bancroft*•†...Shiawassee	M. V. B. Wixom.
Bangor*•† .... Van Buren	R. M. Chase.
Barryton*.....Mecosta	See Big Rapids.
Battle Creek*•†..Calhoun	LELAND H. SABIN.
▲Bay City*•†..... Bay	R. A. McKAY.
Bay Port*•†.....Huron	See Port Austin.
Belding*•†.....Ionia	H. L. VanHenschoten.
▲Bellaire*•† ..... Antrim	Leavitt & Gulle.

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Town and County.	Name.
Belleville*•† ..... Wayne	See Wayne.
Bellevue*•† ..... Eaton	George P. Stevens.
Benton Harbor* .. Berrien	HUMPHREY S. GRAY.
Benzonia*•† ..... Benzie	See Frankfort.
BerrienSprings* .. Berrien	R. D. Dix.
▲Bessemer*•† .... Gogebic	S. S. Cooper.
▲Big Rapids*•† .. Mecosta	W. S. TUCKER.
Birmingham*•† .. Oakland	See Pontiac.
Blissfield*•† ..... Lenawee	John A. Riley.
Breckenridge*•† .. Gratiot	See St. Louis.
Brighton*•† .... Livingston	B. T. O. Clark.
Britton*•† ..... Lenawee	See Adrian.
Bronson*•† ..... Branch	M. Thompson.
Brooklyn*•† ..... Jackson	J. C. Covert.
Brown City*•† .... Sanilac	Fred A. Farr.
Buchanan*•† ..... Berrien	A. A. Worthington.
Burr Oak*•† .. St. Joseph	A. M. Graham.
Byron*•† ..... Shiawassee	See Durand.
▲Cadillac*•† ..... Wexford	SAWYER & BISHOP.
Caledonia*•† ..... Kent	See Middleville.
Calumet*•† .... Houghton	P. H. O'BRIEN.
Camden* ..... Hillsdale	See Hillsdale.
Capac*•† ..... St. Clair	J. L. Willoughby.
Carleton*•† ..... Monroe	See Dundee.
Caro*•† ..... Tuscola	Walter J. Gamble.
▲Carson City*•† Montcalm	Lee A. Lyon.
Carsonville*•† .... Sanilac	Thomas G. Graham.
Caseville*•† ..... Huron	T. B. Woodworth.
Cass City*•† ..... Tuscola	J. D. Brooker.
Cassopolis*•† ..... Cass	L. H. GLOVER.
▲Cedar Springs*•† .... Kent	Stuart & Barker.
Central Lake*•† ... Antrim	M. W. Neukirk.
Centerville*•† St. Joseph	H. P. Stewart.
▲Charlevoix*•† Charlevoix	A. D. Crulkshank.
▲Charlotte*•† ..... Eaton	McCALL & SHEPHERD.
▲Cheboygan*•† .Cheboygan	GEORGE E. BELL.
▲Chelsea*•† .... Washtenaw	A. W. Wilkinson.
Chesaning*•† ..... Saginaw	E. V. Mudge.
Clare*•† ..... Clare	C. W. Perry.
Clarkston* ..... Oakland	L. N. Brown.
Clarksville*•† ..... Ionia	See Ionia.
Clayton*•† ..... Lenawee	J. E. Bird.
Climax*•† .... Kalamazoo	See Vicksburg.
Clinton*•† ..... Lenawee	Edwin R. Smith.
Clio*•† ..... Genesee	J. L. Curry.
▲Coldwater*•† ..... Branch	LOVERIDGE & LOVERIDGE.
Coleman*•† ..... Midland	See Midland.
Coloma*•† ..... Berrien	See Benton Harbor.
Colon*•† ..... St. Joseph	D. L. Akey.
Concord*•† ..... Jackson	See Jackson.
Constantine*•† St. Joseph	James M. Harvey, Jr.
Coopersville*•† ... Ottawa	James Cilley.
▲Corunna*•† ... Shiawassee	John T. McCurdy.
Covert*•† ..... Van Buren	H. B. Chase.
Croswell*•† ..... Sanilac	WILLIAM H. AITKIN.
▲Crystal Falls*•† ..... Iron	A. L. Flewelling.
Dansville* ..... Ingham	See Lansing.
Davison*•† ..... Genesee	See Flint.
Dearborn*•† ..... Wayne	See Detroit.
Decatur*•† .... Van Buren	A. L. MOULTON.
Deckerville*•† .... Sanilac	R. J. West.
Delray*† ..... Wayne	C. L. Coulson.
▲Detroit*•† ..... Wayne	BARNES & RACE, Home Bank Bldg. Refer to Citizens Savings Bank and Home Savings Bank.
" ..... "	BOWEN, DOUGLAS & WHITING, Moffat Bldg. Attorneys for Mechanics Bank.
" ..... "	JULIAN G. DICKINSON, Newberry & McMillan Bldg. Refers to Preston National Bank.
" ..... "	SIDNEY T. MILLER, 80 Griswold St. Counsel for Detroit Savings Bank and Wyandotte Savings Bank, etc.
" ..... "	WESLEY L. NUTTEN, 601 Wayne Bank Bldg. Refers to Detroit River Savings Bank.
" ..... "	WELLS, ANGELL, BOYNTON & McMILLAN, Union Trust Bldg. Attorneys for American Exchange Nat. Bank, and Commercial Nat. Bank.
Dexter*•† .... Washtenaw	James T. Honey.
Dimondale*•† ..... Eaton	See Eaton Rapids.
Douglas* ..... Allegan	See Allegan.
Dowagiac*•† ..... Cass	JOHN WOOSTER.
Downington*•† ... Sanilac	F. S. Viets.
Dryden*•† ..... Lapeer	T. Williams.
Dundee*•† ..... Monroe	Randall & Corbin.
Durand*•† .... Shiawassee	Fred J. Northaway.
▲Eagle River* .. Keweenaw	See Calumet.
East Jordan*• Charlevoix	A. B. Nicholas.
East Saginaw*† ... Saginaw	See Saginaw.
East Tawas*•† ..... Iosco	See Tawas City.
Eaton Rapids*•† .... Eaton	J. B. Hendee.
Edmore*•† .... Montcalm	See Ionia.
Elk Rapids*•† ..... Antrim	A. B. Dougherty.
Elkton*•† ..... Huron	W. L. Doyle.

Town and County.	Name.
Elsie*•† ..... Clinton	Charles Snelling.
Emmett*•† ..... St. Clair	See Port Huron.
▲Escanaba*•† ..... Delta	IRA C. JENNINGS.
Evart*•† ..... Osceola	C. H. Rose.
Ewen*•† ..... Ontonagon	See Bessemer.
Fairgrove*•† ..... Tuscola	See Caro.
Farmington*† ... Oakland	See Northville.
Fenton*•† ..... Genesee	Henry C. Riggs.
Fennville*•† ..... Allegan	Theo. Wade.
▲Flint*•† ..... Genesee	CLINTON ROBERTS.
Flushing*• ..... Genesee	F. P. Sayre.
Forestville*† ..... Sanilac	See Deckerville.
Fowler*•† ..... Clinton	J. G. Patterson.
Fowlerville*•† Livingston	S. S. Abbott.
▲Frankfort*•† ..... Benzie	N. A. PARKER.
Freeport*•† ..... Barry	See Hastings.
Fremont*•† .... Newaygo	S. W. Dunham.
Gagetown*•† ..... Tuscola	See Cass City.
Galesburg*•† . Kalamazoo	R. G. Smith.
Galien*•† ..... Berrien	See Three Oaks.
▲Gaylord*•† ..... Otsego	A. D. Marshall.
Gladstone*•† ..... Delta	Smith & Empson.
▲Gladwin*• ..... Gladwin	Charles B. Wilmot.
Gobleville*† ... Van Buren	H. M. Huff.
▲Grand Haven*•† .. Ottawa	GEORGE A. FARR.
Grand Ledge*•† .... Eaton	C. Alexander.
Grand Marais* ..... Alger	C. D. Doig.
▲Grand Rapids*•† .... Kent	BOLTWOOD & BOLTWOOD. Refer to Old National Bank.
" ..... "	CRANE, NORRIS & DREW, References; National City Bank and Michigan Trust Co.
" ..... "	TAGGART, DENISON & WILSON. References: Kent Co. Savings Bank, Nat. City Bank, and Michigan Trust Co.
Grass Lake*•† .... Jackson	E. Pelton.
▲Grayling*•† ..... Crawford	Joseph Patterson.
Greenville*•† .. Montcalm	E. J. Bowman.
Hancock*•† .... Houghton	Dunstan & Hanchette.
Hanover*•† ..... Jackson	See Jackson.
Harbor Beach* ..... Huron	See Bad Axe.
▲Harbor Springs*•† Emmet	See Petoskey.
▲Harrison*•† ..... Clare	W. H. Browne.
▲Harrisville*†..... Alcona	F. A. Beede.
▲Hart*•† ..... Oceana	F. S. Gurney.
Hartford*•† .. Van Buren	A. H. Tuttle.
▲Hastings*•† ..... Barry	WILLIAM B. SWEEZEY.
▲Hersey*•† ..... Osceola	C. M. Beardsley.
▲Hillsdale*•† ..... Hillsdale	J. S. & E. O. GALLOWAY.
Holland*•† ..... Ottawa	John C. Post.
Holly*•† ..... Oakland	C. F. Collier.
Homer*•† ..... Calhoun	Myron H. Nichols.
Hopkins Station*•† Alle'n	See Allegan.
▲Houghton*•† ... Houghton	J. F. HAMBITZER.
Howard*•† .... Montcalm	C. W. Perry.
▲Howell*•† ..... Livingston	W. P. VAN WINKLE.
Hubbardston* ..... Ionia	Frank Rogers.
Hudson*•† ..... Lenawee	Grant Fellows.
Imlay City*•† ..... Lapeer	Herbert W. Smith.
▲Ionia*•† ..... Ionia	F. C. MILLER.
▲Iron Mountain*•† . Dick'n	E. A. WOODWARD.
Iron River*•† ..... Iron	I. W. Byers.
Ironwood*•† ..... Gogebic	C. E. MILLER.
Ishpeming*•† . Marquette	H. O. YOUNG.
▲Ithaca*•† ..... Gratiot	George P. Stone.
▲Jackson*•† ..... Jackson	BADGLEY & BADGLEY.
Jasper*•† ..... Lenawee	H. C. Pratt.
Jonesville*•† ... Hillsdale	S. D. McNeal.
▲Kalamazoo*•† Kalamazoo	OSBORN, MILLS & MASTER.
▲Kalkaska*•† .... Kalkaska	C. C. Jencks.
Kinde*•† ..... Huron	James H. Hall.
Kingston*•† ..... Tuscola	J. B. Beverly.
Laingsburg*•† Shiawassee	H. H. Pulver.
▲Lake City*•† ... Missaukee	F. O. Gaffney.
Lake Linden*•† Houghton	See Houghton.
Lake Odessa*•† ..... Ionia	See Ionia.
Lake View*•† .. Montcalm	Salem F. Kennedy.
L'Anse*•† ..... Baraga	P. R. McKernan.
¶Lansing*•† ..... Ingham	CHARLES F. HAMMOND.
▲Lapeer*•† ..... Lapeer	GREER & WILLIAMS.
Laurium* ..... Houghton	See Calumet.
Lawrence*•† .. Van Buren	See Kalamazoo.
Lawton*•† .... Van Buren	See Kalamazoo.
▲Leland*† ..... Leelanau	A. F. Bonting.
Lenox*•† ..... Macomb	See Richmond.
Leslie*•† ..... Ingham	Arthur J. Tuttle.
Lexington*†..... Sanilac	See Sanilac Center.
Linden*•† ..... Genesee	James L. Spencer.
Litchfield*•† .... Hillsdale	L. B. Agard.
Lowell*•† ..... Kent	John W. Matthewson.
▲Ludington*•† ..... Mason	H. C. HUTTON.
Lyons*•† ..... Ionia	E. C. Spalding.
Mancelona*•† .... Antrim	H. B. Hudson.
Manchester*•† Washte'aw	A. J. Waters.
▲Manistee*•† ..... Manistee	DOVEL & SMITH.
▲Manistique*•† Schoolcraft	VIRGIL I. HIXSON.
Manton*•† ..... Wexford	I. C. Wheeler.
Maple Rapids* .... Clinton	See St. Johns.
Marcellus*•† ..... Cass	Smith & Harmon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Bridgewater*•† Plymouth	George W. Folsom, Jr.
Brockton*•† ....Plymouth	HERBERT H. CHASE.
Brookline*•† .....Norfolk	A. L. Lincoln, Jr.
Cambridge*•† . Middlesex	CHARLES A. WHITTEMORE.
Cambridgeport*•†Mid'sex	See Cambridge.
Canton*•† .....Norfolk	See Dedham.
Chelsea*•†.....Suffolk	WILLIAM M. NOBLE, address 53 State Street, Boston.
Chicopee*•† ....Hampden	Luther White.
ChicopeeFalls*•† . Hamp'n	James H. Loomis.
Clinton*•† ..... Worcester	EDMOND A. EVANS.
Cohasset*•† .....Norfolk	Louis T. Cushing.
Concord*•† ....Middlesex	Prescott Keyes.
Conway*•† .....Franklin	See Greenfield.
Danvers*•† .....Essex	Daniel N. Crowley.
▲Dedham*•†.....Norfolk	D. G. HILL.
East Bridgewater*•†Ply'th	R. O. Harris.
East Cambridge*•†Mid's'x	See Cambridge.
Easthampton*•†Hamps're	Edward L. Shaw.
East Weymouth*•†Norf'k	See Weymouth.
▲Edgartown*•†..... Dukes	B. T. Hillman.
Essex*† .....Essex	See Gloucester.
Everett*•† .....Middlesex	See Lowell.
Fairhaven*•†.....Bristol	J. L. Gillingham.
▲Fall River*•†.....Bristol	JACKSON, SLADE & BORDEN. Attorneys for Fall River National Bank and Second National Bank.
" ..... "	L. ELMER WOOD. Refers to Metacomet National Bank.
Falmouth*•† ..Barnstable	See Barnstable.
▲Fitchburg*•† ..Worcester	CHARLES E. WARE. Attorney for Fitchburg National Bank.
Florence*•† ...Hampshire	See Northampton.
Foxboro*•† .....Norfolk	E. C. CORNEY.
Framingham*•†. Mid'esex	WALTER ADAMS.
Franklin*•† .....Norfolk	Wiggins & Doe.
Gardner*•† .... Worcester	PIERCE & STILES.
Georgetown*•† .....Essex	W. A. Butler.
Gloucester*•†.....Essex	HENRI N. WOODS. Refers to Cape Ann National Bank.
Grafton*•† .... Worcester	W. E. Fowler.
Great Barrin'n*•†B'kshire	A. CHALKLEY COLLINS.
▲Greenfield*•†....Franklin	GREENE & DAVENPORT.
Harwich*•† ....Barnstable	See Barnstable.
Haverhill*•† .....Essex	POOR & FULLER.
Haydenville*•† . Hamps're	See Northampton.
Hingham*•† ....Plymouth	Thomas H. Buttimer.
Hollison*•† ....Middlesex	J. P. Dexter.
Holyoke*•† .....Hampden	P. J. GARVEY.
Hopkinton*•† . Middlesex	George L. Hemenway.
Hudson*•† .....Middlesex	James T. & R. E. Joslin.
Hyannis*•† ....Barnstable	Henry H. Baker, Jr.
Hyde Park*•† .....Norfolk	E. C. JENNY.
Ipswich*•† .....Essex	George H. W. Hayes.
▲Lawrence*•† .....Essex	SWEENEY & DOW.
Lee*•† .....Berkshire	A. B. Clark.
Leicester*.....Worcester	Henry O. Smith.
Lenox*† .....Berkshire	See Pittsfield.
Leominster*•†. Worcester	HARRY C. BASCOM.
Lexington*•† ..Middlesex	A. E. Scott.
▲Lowell*•† .....Middlesex	TRULL & WIER. Attorneys for Middlesex Safe Deposit and Trust Co.
Ludlow*• ..... Hampden	See Springfield.
Lynn*•† .....Essex	JOHN M. BARRY.
Malden*•† ..... Middlesex	P. J McGUIRE.
Manchester*•† .....Essex	See Gloucester.
Marblehead*•† .....Essex	Wm. D. T. Trefey.
Marlboro*•† ... Middlesex	Edgar Weeks.
Medford*•† ....Middlesex	B. F. Hayes.
Medway*•† ..... Norfolk	A. T. Johnson.
Melrose*•† .....Middlesex	Frank L. Washburn.
Merrimac*•† .....Essex	T. H. Hoyt.
Methuen*•† .....Essex	Wm. M. Rogers.
Middleboro*•† . Plymouth	George W. Stetson.
Milford*•† .....Worcester	Lowell E. Fales.
Millbury*•† ....Worcester	H. W. Aiken.
Milton*•† .....Norfolk	C. F. Hall.
Monson*•† .....Hampden	See Springfield.
▲Nantucket*•†..Nantucket	ALLEN COFFIN.
Natick*•† .....Middlesex	C. G. Bancroft.
▲New Bedford*•† ..Bristol	WENDELL H. COBB. General Practice in Federal and State Courts.
•Newbury .....Essex	See Newburyport.
▲Newburyport*•† ....Essex	THOMAS HUSE.
Newton*•† .... Middlesex	Louis A. Hall.
Newton Center*•†Mid'sex	WILLIAM M. NOBLE. Address 53 State St., Boston.
Newtonville*•† Middlesex	See Newton.
North Adams*•† Berks're	BEER & DOWLIN.
▲Northampt'n*•†Hamps're	ALBERT E. ADDIS.
No. Attleboro*•† ..Bristol	F. B. Byram.
Northboro*•† . Worcester	William M. Brigham.
No. Brookfield*•†Wo'ster	Henry W. King.
No. Cambridge*•†Mid'sex	See Cambridge.
North Easton*•† . Bristol	M. L. Urann.
Norwell*•.....Plymouth	H. T. Fogg.
Oakdale*•† ..... Worcester	Cutting & Sheehan.

Town and County.	Name.
Orange*•† ..... Franklin	E. S. Hall.
Oxford*•† ..... Worcester	See Worcester.
Palmer*•† .....Hampden	W. W. LEACH.
Peabody*•† .....Essex	JOHN J. CAHILL.
▲Pittsfield*•† ..... Berkshire	E. T. SLOCUM.
▲Plymouth*•† ...Plymouth	EDWARD A. BURNETT.
Provincetown*•†Barn'ble	R. A. Hopkins.
Quincy*•† .....Norfolk	W. W. JENNESS.
Randolph*•† .....Norfolk	Asa P. French.
Reading*•† .... Middlesex	James W. Grimes.
Rockland*•† ...Plymouth	George W. Kelley.
Rockport*•† .....Essex	See Gloucester.
Rowley*•† .....Essex	See Newburyport.
▲Salem*•† ..... Essex	WILLIAM D. CHAPPLE. Attorney for Mercantile National Bank.
Salisbury*•.....Essex	See Newburyport.
Shelburne Falls*•† Fra'lin	Henry M. Puffer.
Somerville*•† . Middlesex	See Boston.
South Braintree*•†. Nor'k	C. C. Mellen.
Southbridge*•† Worcester	Henry B. Montague.
So. Framingham*•†Md'l'x	John M. Merriam.
SouthWeymouth*•†Nor'k	Louis A. Cook.
S. Yarmouth*•†Barnstable	See Barnstable.
Spencer*•† .... Worcester	A. W. Curtis.
▲Springfield*•† ..Hampden	GARDNER & GARDNER. Refer to any bank in Springfield.
" ..... "	STUART M. ROBSON. Refers to Hampden Loan and Trust Co.
" ..... "	FREDERICK H. STEBBINS. Attorney for City National Bank.
Stockbridge*•† Berkshire	See West Stockbridge.
Stoneham*•†....Middlesex	W. B. Stevens.
Stoughton*•† .....Norfolk	Oscar A. Marden.
▲Taunton*•† .....Bristol	H. J. FULLER.
Townsend*•† .. Middlesex	C. F. Worcester.
Turner's Falls*•†Franklin	Greene & Davenport (*see Greenfield*).
Uxbridge*•† .. Worcester	W. J. Taft.
Wakefield*•† ....Middlesex	Samuel K. Hamilton.
Wales*•† ..... Hampden	H. A. McFarland.
Waltham*•†..... Middlesex	R. M. Stark.
Ware*•† .....Hampshire	H. M. Coney.
Wareham*•† ...Plymouth	G. C. Tobey.
Warren*•† .... Worcester	E. C. SAWYER.
Watertown*•† . Middlesex	Joseph P. Keefe.
Webster*•† .... Worcester	H. J. Clarke.
Wellfleet*•† ...Barnstable	H. P. Harriman.
Westboro*•†.... Worcester	A. F. BROWN.
Westfield*•† .... Hampden	ALFRED F. LILLEY.
West Gardner*•†. Wor'ster	G. R. Warfield.
Westminster*•† Worcester	See Fitchburg.
West Newbury* .....Essex	See Newburyport.
West Newton*•† . Mid'sex	LAWRENCE BOND.
WestStockbridge*•†Berk.	W. C. Spaulding.
Weymouth*•† ....Norfolk	A. P. WORTHEN.
Whitinsville*•†Worcester	See Worcester.
Whitman*•† ....Plymouth	O. L. Bonney.
Williamstown*†Berkshire	Sanborn Gove Tenney.
Winchendon*•† . Wor'ster	F. B. Spalter.
Winchester*•† . Middlesex	G. S. Littlefield.
Woburn*•† .....Middlesex	JOHN G. MAGUIRE.
▲Worcester*•† .. Worcester	RICE, KING & RICE.
Wrentham*•† .....Norfolk	Samuel Warner.
Yarmouthport*•Barns'ble	Charles C. Paine.

MICHIGAN.

Addison*• ..... Lenawee	Robertson & Clark.
▲Adrian*•† .....Lenawee	JOHN E. BIRD.
Akron*•†..... Tuscola	See Caro.
Albion*•† .....Calhoun	M. D. Weeks.
Algonac*†.....St. Clair	J. M. Robertson.
▲Allegan*•† ..... Allegan	I. C. MONTAGUE.
Allen*•† .....Hillsdale	F. A. Roethlisberger.
Alma*•†..... Gratiot	Francis Palmer.
Almont*•†..... Lapeer	F. P. Andrus.
▲Alpena*•† ..... Alpena	JOSEPH H. COBB.
▲Ann Arbor*•† Washtenaw	LAWRENCE & BUTTERFIELD
Applegate*•† ..... Sanilac	See Carsonville.
Argyle ..... Sanilac	See Carsonville.
Armada*•† .....Macomb	Bert C. Preston.
Ashley*•†..... Gratiot	See Ithaca.
Athens*•†..... Calhoun	Charles A. Standiford.
▲Atlanta* .. Montmorency	See Gaylord.
Au Sable*•†..... Iosco	See Tawas City.
▲Autrain*•†..... Alger	See Marquette.
▲Bad Axe*•†..... Huron	CHARLES D. THOMPSON.
▲Baldwin*•† ..... Lake	See Reed City.
Bancroft*•†...Shiawassee	M. V. B. Wixom.
Bangor*•† .... Van Buren	R. M. Chase.
Barryton*.....Mecosta	See Big Rapids.
Battle Creek*•†..Calhoun	LELAND H. SABIN.
▲Bay City*•†..... Bay	R. A. McKAY.
Bay Port*•†..... Huron	See Port Austin.
Belding*•†..... Ionia	H. L. VanBenschoten.
▲Bellaire*•† ..... Antrim	Leavitt & Guile.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. • Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Belleville*•†.....Wayne	See Wayne.
Bellevue*•†.....Eaton	George P. Stevens.
Benton Harbor*..Berrien	HUMPHREY S. GRAY.
Benzonia*•†..... Benzie	See Frankfort.
BerrienSprings*..Berrien	R. D. Dix.
▲Bessemer*•† .....Gogebic	S. S. Cooper.
▲Big Rapids*•†.....Mecosta	W. S. TUCKER.
Birmingham*•†..Oakland	See Pontiac.
Blissfield*•†.....Lenawee	John A. Riley.
Breckenridge*•†..Gratiot	See St. Louis.
Brighton*•†....Livingston	B. T. O. Clark.
Britton*•† ..... Lenawee	See Adrian.
Bronson*•†.....Branch	M. Thompson.
Brooklyn*•†..... Jackson	J. C. Covert.
Brown City*•†.....Sanilac	Fred A. Farr.
Buchanan*•†.....Berrien	A. A. Worthington.
Burr Oak*•†.. St. Joseph	A. M. Graham.
Byron*•†.....Shiawassee	See Durand.
▲Cadillac*•†..... Wexford	SAWYER & BISHOP.
Caledonia*•†.....Kent	See Middleville.
Calumet*•† .... Houghton	P. H. O'BRIEN.
Camden*..... Hillsdale	See Hillsdale.
Capac*•†..... St. Clair	J. L. Willoughby.
Carleton*•†.....Monroe	See Dundee.
Caro*•† ..... Tuscola	Walter J. Gamble.
▲Carson City*•† Montcalm	Lee A. Lyon.
Carsonville*•†.... Sanilac	Thomas G. Graham.
Caseville*•†.....Huron	T. B. Woodworth.
Cass City*•† ..... Tuscola	J. D. Brooker.
Cassopolis*•†.... Cass	L. H. GLOVER.
▲Cedar Springs*•†....Kent	Stuart & Barker.
Central Lake*•†...Antrim	M. W. Neukirk.
Centerville*•† St. Joseph	H. P. Stewart.
▲Charlevoix*•† Charlevoix	A. D. Cruikshank.
▲Charlotte*•†.....Eaton	McCALL & SHEPHERD.
▲Cheboygan*•†..Cheboygan	GEORGE E. BELL.
▲Chelsea*•†....Washtenaw	A. W. Wilkinson.
Chesaning*•†...Saginaw	E. V. Mudge.
Clare*•†..... Clare	C. W. Perry.
Clarkston*..... Oakland	L. N. Brown.
Clarksville*•† ..... Ionia	See Ionia.
Clayton*•†.....Lenawee	J. E. Bird.
Climax*•† .... Kalamazoo	See Vicksburg.
Clinton*•† ..... Lenawee	Edwin R. Smith.
Clio*•†..... Genesee	J. L. Curry.
▲Coldwater*•†.....Branch	LOVERIDGE & LOVERIDGE.
Coleman*•†..... Midland	See Midland.
Coloma*•†..... Berrien	See Benton Harbor.
Colon*•† ..... St. Joseph	D. L. Akey.
Concord*•† .....Jackson	See Jackson.
Constantine*•† St. Joseph	James M. Harvey, Jr.
Coopersville*•†... Ottawa	James Cilley.
▲Corunna*•†... Shiawassee	John T. McCurdy.
Covert*•†.....Van Buren	H. B. Chase.
Croswell*•†..... Sanilac	WILLIAM H. AITKIN.
▲Crystal Falls*•† ..... Iron	A. L. Flewelling.
Dansville*..... Ingham	See Lansing.
Davison*•† ..... Genesee	See Flint.
Dearborn*•† ..... Wayne	See Detroit.
Decatur*•†.... Van Buren	A. L. MOULTON.
Deckerville*•†.... Sanilac	R. J. West.
Delray*†..... Wayne	C. L. Coulson.
▲Detroit*•† ..... Wayne	BARNES & RACE, Home Bank Bldg. Refer to Citizens Savings Bank and Home Savings Bank.
" ..... "	BOWEN, DOUGLAS & WHITING, Moffat Bldg. Attorneys for Mechanics Bank.
" ..... "	JULIAN G. DICKINSON, Newberry & McMillan Bldg. Refers to Preston National Bank.
" ..... "	SIDNEY T. MILLER, 80 Griswold St. Counsel for Detroit Savings Bank and Wyandotte Savings Bank, etc.
" ..... "	WESLEY L. NUTTEN, 601 Wayne Bank Bldg. Refers to Detroit River Savings Bank.
" ..... "	WELLS, ANGELL, BOYNTON & McMILLAN, Union Trust Bldg. Attorneys for American Exchange Nat. Bank, and Commercial Nat. Bank.
Dexter*•†.... Washtenaw	James T. Honey.
Dimondale*•†..... Eaton	See Eaton Rapids.
Douglas*..... Allegan	See Allegan.
Dowagiac*•†..... Cass	JOHN WOOSTER.
Downington*•†... Sanilac	F. S. Viets.
Dryden*•†..... Lapeer	T. Williams.
Dundee*•† ..... Monroe	Randall & Corbin.
Durand*•†.... Shiawassee	Fred J. Northaway.
▲Eagle River*..Keweenaw	See Calumet.
East Jordan*• Charlevoix	A. B. Nicholas.
East Saginaw*....Saginaw	See Saginaw.
East Tawas*•†..... Iosco	See Tawas City.
Eaton Rapids*•†.....Eaton	J. B. Hendee.
Edmore*•† .... Montcalm	See Ionia.
Elk Rapids*•†.....Antrim	A. B. Dougherty.
Elkton*•†..... Huron	W. L. Doyle.

Town and County.	Name.
Elsie*•†..... Clinton	Charles Snelling.
Emmett*•†.....St. Clair	See Port Huron.
▲Escanaba*•†.....Delta	IRA C. JENNINGS.
Evart*•†..... Osceola	C. H. Rose.
Ewen*•† ..... Ontonagon	See Bessemer.
Fairgrove*•†..... Tuscola	See Caro.
Farmington*† .... Oakland	See Northville.
Fenton*•† ..... Genesee	Henry C. Riggs.
Fennville*•† ..... Allegan	Theo. Wade.
▲Flint*•†..... Genesee	CLINTON ROBERTS.
Flushing*•..... Genesee	F. P. Sayre.
Forestville*† ..... Sanilac	See Deckerville.
Fowler*•†..... Clinton	J. G. Patterson.
Fowlerville*•† Livingston	S. S. Abbott.
▲Frankfort*•†..... Benzie	N. A. PARKER.
Freeport*•†.....Barry	See Hastings.
Fremont*•† .... Newaygo	S. W. Dunham.
Gagetown*•†..... Tuscola	See Cass City.
Galesburg*•†. Kalamazoo	R. G. Smith.
Galien*•† ..... Berrien	See Three Oaks.
▲Gaylord*•†..... Otsego	A. D. Marshall.
Gladstone*•† ..... Delta	Smith & Empson.
▲Gladwin*•..... Gladwin	Charles B. Wilmot.
Gobleville*†...Van Buren	H. M. Huff.
▲Grand Haven*•†.. Ottawa	GEORGE A. FARR.
Grand Ledge*•†....Eaton	C. Alexander.
Grand Marais*.....Alger	C. D. Doig.
▲Grand Rapids*•†.... Kent	BOLTWOOD & BOLTWOOD. Refer to Old National Bank.
" ..... "	CRANE, NORRIS & DREW, References; National City Bank and Michigan Trust Co.
" ..... "	TAGGART, DENISON & WILSON. References: Kent Co. Savings Bank, Nat. City Bank, and Michigan Trust Co.
Grass Lake*•†....Jackson	E. Pelton.
▲Grayling*•†.....Crawford	Joseph Patterson.
Greenville*•†.. Montcalm	E. J. Bowman.
Hancock*•†.... Houghton	Dunstan & Hanchette.
Hanover*•†..... Jackson	See Jackson.
Harbor Beach*.... Huron	See Bad Axe.
▲Harbor Springs*•† Emmet	See Petoskey.
▲Harrison*•†..... Clare	W. H. Browne.
▲Harrisville*†..... Alcona	F. A. Beede.
▲Hart*•† ..... Oceana	F. S. Gurney.
Hartford*•†.. Van Buren	A. H. Tuttle.
▲Hastings*•† ..... Barry	WILLIAM B. SWEEZEY.
▲Hersey*•†..... Osceola	C. M. Beardsley.
▲Hillsdale*•†.....Hillsdale	J. S. & E. O. GALLOWAY.
Holland*•†..... Ottawa	John C. Post.
Holly*•†..... Oakland	C. F. Collier.
Homer*•†..... Calhoun	Myron H. Nichols.
Hopkins Station*•† Alle'n	See Allegan.
▲Houghton*•†...Houghton	J. F. HAMBITZER.
Howard*•† .... Montcalm	C. W. Perry.
▲Howell*•†..... Livingston	W. P. VAN WINKLE.
Hubbardston*.....Ionia	Frank Rogers.
Hudson*•† ..... Lenawee	Grant Fellows.
Imlay City*•†.....Lapeer	Herbert W. Smith.
▲Ionia*•†..... Ionia	F. C. MILLER.
▲Iron Mountain*•†..Dickl'n	E. A. WOODWARD.
Iron River*•†..... Iron	I. W. Byers.
Ironwood*•†.....Gogebic	C. E. MILLER.
Ishpeming*•† . Marquette	H. D. YOUNG.
Ithaca*•†..... Gratiot	George P. Stone.
▲Jackson*•†.....Jackson	BADGLEY & BADGLEY.
Jasper*•† .....Lenawee	H. C. Pratt.
Jonesville*•† ...Hillsdale	S. D. McNeal.
▲Kalamazoo*•† Kalamazoo	OSBORN, MILLS & MASTER.
▲Kalkaska*•† ....Kalkaska	C. C. Jencks.
Kinde*•† ..... Huron	James H. Hall.
Kingston*•† ..... Tuscola	J. B. Beverly.
Laingsburg*•† Shiawassee	H. H. Pulver.
▲Lake City*•†...Missaukee	F. O. Gaffney.
Lake Linden*•†Houghton	See Houghton.
Lake Odessa*•†.....Ionia	See Ionia.
Lake View*•†..Montcalm	Salem F. Kennedy.
L'Anse*•†..... Baraga	P. R. McKernan.
¶Lansing*•†.....Ingham	CHARLES F. HAMMOND.
▲Lapeer*•†..... Lapeer	GREER & WILLIAMS.
Laurium*..... Houghton	See Calumet.
Lawrence*•†..Van Buren	See Kalamazoo.
Lawton*•† ....Van Buren	See Kalamazoo.
▲Leland*† .....Leelanau	A. F. Bonting.
Lenox*•†..... Macomb	See Richmond.
Leslie*•†..... Ingham	Arthur J. Tuttle.
Lexington*†..... Sanilac	See Sanilac Center.
Linden*•†.....Genesee	James L. Spencer.
Litchfield*•† ....Hillsdale	L. B. Agard.
Lowell*•† .....Kent	John W. Matthewson.
▲Ludington*•† .....Mason	H. C. HUTTON.
Lyons*•† .....Ionia	E. C. Spalding.
Mancelona*•†.....Antrim	H. B. Budson.
Manchester*•† Washte'aw	A. J. Waters.
▲Manistee*•† .....Manistee	DOVEL & SMITH.
▲Manistique*•†Schoolcraft	VIRGIL I. HIXSON.
Manton*•† .....Wexford	I. C. Wheeler.
Maple Rapids*....Clinton	See St. Johns.
Marcellus*•† .....Cass	Smith & Harmon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Marine City*† .....St. Clair	F. S. Parker.
Marlette*s† .....Sanilac	D. S. McClure.
▲Marquette*s† ..Marquette	CHARLES R. BROWN & SON.
▲Marshall*s† .....Calhoun	HERBERT E. WINSOR.
▲Mason*s† .....Ingham	L. B. McArthur.
Mayville*s† .....Tuscola	T. J. Eveland.
Mears*s† .....Oceana	John T. Cummings.
Memphis*s† .....Macomb	See Almont.
Mendon*s† .....St. Joseph	E. E. Harwood.
▲Menominee*s†Menominee	SAWYER & WAITE.
Merrill*s† .....Saginaw	See Saginaw.
Middleville*s† .....Barry	H. E. Hendricks.
▲Midland*s† .....Midland	E. P. Rice.
Milan*s† .....Washtenaw	D. C. Salisbury.
Milford*s† .....Oakland	Edward J. Bissell.
Millington*s† .....Tuscola	See Vassar.
Minden City*s† ...Sanilac	See Sanilac Center.
▲Mio* .....Oscoda	See Grayling.
▲Monroe*s† .....Monroe	LANDON & LOCKWOOD.
Montague*s† ...Muskegon	See Whitehall.
Montrose*s† .....Genesee	See Clio.
Morenci*s† .....Lenawee	C. S. Ingals.
Morrice*s† ...Shiawassee	A. L. Beard.
▲Mt. Clemens*s†..Macomb	WILLIAM S. JENNEY.
▲Mt. Pleasant*s† ..Isabella	FRANCIS H. DODDS.
Muir*s† .....Ionia	George Bennett.
Mulliken*s† .....Eaton	See Grand Lodge.
Munising*s† .....Alger	Walsh & Pardee.
▲Muskegon*s† ..Muskegon	SMITH, NIMS, HOYT & ERWIN, Refer to any bank in Muskegon.
Nashville*s† .....Barry	Walter S. Powers.
Negaunee*s† ..Marquette	JOHN Q. ADAMS.
▲Newaygo*s† .... Newaygo	Fred W. Riblet.
New Baltimore*† Macomb	See Mt. Clemens.
▲Newberry*s† .....Luce	Sanford N. Dutcher.
New Haven*s† ....Macomb	Adam T. Bennett.
Niles*s† .....Berrien	WILLIAM J. GILBERT.
North Adams*s†Hillsdale	See Hillsdale.
North Branch*s†..Lapeer	See Lapeer.
North Lansing† ..Ingham	See Lansing.
Northville*s† .....Wayne	C. C. Yerkes.
Ogden*s† .....Lenawee	See Adrian.
Olivet* .....Eaton	See Bellevue.
Omer*s† .....Arenac	W. C. Cook.
Onaway*s....Presque Isle	See Rogers.
▲Ontonagon*s† Ontonagon	W. W. Wendell.
Orion*s† .....Oakland	William E. Littell.
Oscoda*† .....Iosco	See Tawas City.
Otsego*s† .....Allegan	ANDERSON & ANDERSON.
Ovid*s† .....Clinton	High & Everett.
Owosso*s† ....Shiawassee	KILPATRICK & PIERPONT.
Oxford*s† .....Oakland	Frank E. Jenkins.
▲Paw Paw*s†...Van Buren	T. J. CAVANAUGH.
Peck* .....Sanilac	T. C. Graham.
Pentwater*s† .....Oceana	WILLIAM T. EVANS.
Perrinton*s† .....Gratiot	See Ashley.
Perry*s† .....Shiawassee	A. N. Macqueen.
Petersburg*s†....Monroe	John O. Zabel.
Petoskey*s† .....Emmet	C. J. PAULTHORP.
Pewamo*s† .....Ionia	See Lyons.
Pigeon*s† .....Huron	Paul Woodworth.
Pinckney*s† ..Livingston	W. A. Carr.
Pinconning*s† .....Bay	See Standish.
Plainwell*s† .....Allegan	E. J. Anderson.
Plymouth*s† .....Wayne	G. A Starkweather.
▲Pontiac*s† .....Oakland	JOHN H. PATTERSON.
Port Austin*s† .....Huron	James H. Hall.
Port Hope*† .....Huron	See Harbor Beach.
▲Port Huron*s†...St. Clair	GEORGE G. MOORE.
Portland*s† .....Ionia	W. E. Hawley.
Port Sanilac*† ....Sanilac	M. N. Mugan.
Quincy*s† .....Branch	W. H. Lockerby.
Reading*s† .....Hillsdale	Lockerby & Kinney.
Red Jacket*s† ..Houghton	See Houghton.
Reed City*s† .....Osceola	Charles A. Withey.
Reese*s† .....Tuscola	See Vassar.
Remus*s† .....Mecosta	See Big Rapids.
Richland*s† .. Kalamazoo	See Battle Creek.
Richmond* .....Macomb	W. S. Stone.
Rochester*s† .....Oakland	J. H. Holman.
Rockford*s† .....Kent	C. G. Hyde.
Rockland*s† . Ontonagon	See Ontonagon.
▲Rogers*.....Presque Isle	G. Covey, Jr.
Romeo*s† .....Macomb	D. N. Lowell.
▲Roscommon*s†Rosc'm'on	Charles L. De Waele.
▲Saginaw*s† .....Saginaw	E. J. DEMOREST. Refers to Second National Bank.
Saline*s† ... .. Washtenaw	See Ypsilanti.
Sand Beach*† .....Huron	See Harbor Beach.
▲Sanilac Center*... Sanilac	William H. Burgess.
Saranac*s† .....Ionia	P. T. Williams.
Saugatuck*† ..... Allegan	W. A. Woodworth.
▲Sault Ste Marie*s†Chip'wa	GEORGE A. CADY.
Schoolcraft*s† Kalamazoo	George M. Fields.
Scottville*s† ..... Mason	See Ludington.
Sebewaing*s† ..... Huron	See Port Austin.
Seney*s† .....Schoolcraft	See Newberry.
Shelby*s† .....Oceana	A. E. Souter.
Shepherd*s† .....Isabella	F. E. Hibbard.
Sheridan*s† ....Montcalm	E. Follette.
Sherwood*s† ..... Branch	See Union City.
South Haven*s†VanBuren	S. B. MONROE.
South Lyon*s† ...Oakland	Carpenter & Chubb.
Sparta*s† .....Kent	B. N. Keister.
Springport*s† ....Jackson	See Albion.
▲Standish*s† .....Arenac	M. D. Snow.
▲Stanton*s† .....Montcalm	L. C. PALMER.
St. Charles*s† ....Saginaw	T. P. Zander.
St. Clair*s† .....St. Clair	A. R. Stowell.
▲St. Ignace*s† ..Mackinac	Henry Hoffman.
▲St. Johns*s† .....Clinton	FEDEWA & WALBRIDGE.
▲St. Joseph*s† .....Berrien	N. A. HAMILTON.
St. Louis*s† .....Gratiot	Charles W. Giddings.
Stockbridge*s† ...Ingham	W. B. Gildart.
Sturgis*s† .... St. Joseph	C. A. Sturgis.
Sunfield*s† ..... Eaton	See Grand Ledge.
▲Tawas City*s† .....Iosco	N. C. HARTINGH.
Tecumseh*s† .....Lenawee	F. B. Wood.
Tekonsha*s†..... Calhoun	William A. Howard.
Three Oaks*s† ....Berrien	W. K. Sawyer.
Three Rivers*s†St. Joseph	S. M. CONSTANTINE.
▲TraverseCity*s†Gr'ndTra.	PRATT & DAVIS.
Turner*s† .....Arenac	See Standish.
Twining*s† ..... Arenac	See Standish.
Ubly*s† ..... Huron	J. C. Ryan.
Union City*s† .....Branch	M. A. Merrifield.
Unionville*s† .....Tuscola	See Caro.
Utica*s† .....Macomb	G. E. Eckert.
Vandalia*s† .....Cass	See Cassopolis.
Vassar*s† .....Tuscola	E. H. TAYLOR.
Vermontville*s† ....Eaton	See Charlotte.
Vernon*s† .... Shiawassee	See Corunna.
Vicksburg*s†. Kalamazoo	T. RAYNER, JR.
Wacousta*..... Clinton	See Grand Ledge.
Waldron*s† .....Hillsdale	S. W. Yeagley.
Watervliet*s† .....Berrien	See Benton Harbor.
Wayland*s† .....Allegan	David Stockdale.
Wayne*s† ..... Wayne	J. F. Cullen.
West Bay City*s† .... Bay	See Bay City.
▲West Branch*s†. Ogemaw	F. L. Snodgrass.
Weston*s† .....Lenawee	H. C. Reton.
Whitehall*s† ....Muskegon	Paul I. Hedges.
WhitePigeon*s†St.Joseph	W. F. Thomas.
Williamston*s†... Ingham	W. T. Webb.
Woodland*s..... Barry	C. S. Palmerton.
Wyandotte*s† ..... Wayne	SYLVESTER PRAY.
Yale*s† .....St. Clair	Drake & Rapley.
Ypsilanti*s†.. Washtenaw	D. C. GRIFFIN.
Zeeland*s† ..... Ottawa	See Holland.

MINNESOTA.

Town and County.	Name.
▲Ada*s† ..... Norman	W. W. Calkins.
Adams*s† .....Mower	P. H. Carr.
Adrian*s† .....Nobles	O. W. FREEMAN.
▲Aitkin*s† .....Aitkin	F. N. Hall.
Albany*s† .....Stearns	See Avon.
▲Albert Lea*s†....Freeborn	H. C. CARLSON.
Alden*s† .....Freeborn	Ira Cary.
▲Alexandria*s†.... Douglas	C. J. Gunderson.
Alpha*s ..... Jackson	See Heron Lake.
Amboy*s† .....Blue Earth	Charles Thompson.
Annandale*s† ..... Wright	Henry Spindler.
▲Anoka*s† ..... Anoka	A. F. PRATT.
Appleton*s† ..... Swift	E. T. Young.
Argyle*s† ..... Marshall	E. M. Stanton.
Arlington*s† ..... Sibley	P. A. Cosgrove.
Atwater*s† ....Kandiyohi	L. E. Covell.
Audubon*s† ..... Becker	See Detroit City.
▲Austin*s† .....Mower	ARTHUR W. WRIGHT.
Avoca*s† .....Murray	See Fulda.
Badger*..... Roseau	See Roseau.
Balaton*s† .....Lyon	See Tracy.
Barnesville*s† ..... Clay	Charles S. Marden.
Battle Lake*s†.Otter Tail	See Fergus Falls.
Beardsley*s† ....Bigstone	See Graceville.
▲Beaver Falls*....Renville	See Redwood Falls.
Belgrade*s† ..... Stearns	See Glenwood.
Belle Plaine*s† ..... Scott	See Shakopee.
Bellingham*s† Lac-qui-P'e	T. J. McElligott.
Belview*s† .....Redwood	A. O. Gimmestad.
▲Bemidji*s..... Beltrami	Street & Reynolds.
▲Benson*s† ..... Swift	S. A. Hudson.
Bigelow*s† .....Nobles	See Worthington.
Big Lake*s† ...Sherburne	Frank T. White.
Bird Island*s† ....Renville	H. C. Berry.
Blooming Prairie*s† Ste'e	W. R. Hoskyn.
▲Blue Earth City*s†Farib'lt	FRANK E. PUTNAM.
Boyd*s† ....Lac-qui-Parle	See Madison.
Braham ..... Isanti	See Cambridge.
▲Brainerd*s† ...Crow Wing	T. C. BLEWITT.
Brandon*s† ..... Douglas	See Alexandria.
▲Breckenridge*s† ..Wilk'n	EZRA G. VALENTINE.
Brewster*s† ..... Nobles	See Heron Lake.
Bricelyn ..... Faribault	A. M. Schancke.
Brooten*s† ..... Stearns	See Glenwood.
Browerville*s† ..... Todd	See Long Prairie.
Brown Valley*s† Traverse	A. S. Crossfield.

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Town and County.	Name.
Brownton*•†	A. L. Brown.
▲Buffalo*•† Wright	J. T. Alley.
Buffalo Lake*•† Renville	See Granite Falls.
Butterfield*•† Watonwan	See St. James.
▲Caledonia*•† Houston	G. G. GOODWIN.
▲Cambridge* Isanti	Barber & Southerland.
Campbell*•† Wilkin	E. G. Valentine.
Canby*•† Yellow Medicine	Ole Ostensoe.
Cannon Falls*•† Goodhue	P. S. Aslakson.
▲Carlton*•† Carlton	H. H. Hawkins.
Carver*•† Carver	See Chaska.
Cass Lake• Cass	F. W. Smith.
▲Center City*•† Chisago	See St. Paul.
Ceylon Martin	See Fairmont.
▲Chaska*•† Carver	T. F. CRAVEN.
Chatfield*•† Fillmore	Joseph Underleak.
Chokio*•† Stevens	See Morris.
Clara City*•† Chippewa	See Granite Falls.
Claremont*•† Dodge	B. F. Hood.
Clarkfield*•† Yello' Medi'e	See Canby.
Clayton Faribault	See Wells.
Clear Lake*•† Sherburne	See Big Lake.
Clearwater*•† Wright	See St. Cloud.
Climax*•† Polk	See Crookston.
Clinton* Bigstone	See Graceville.
Cloquet*•† Carlton	W. L. Chase.
Cokato*•† Wright	F. Swanson.
Comfrey Brown	See New Ulm.
Correll† Bigstone	See Appleton.
Cottonwood*•† Lyon	W. D. Fanning.
▲Crookston*•† Polk	MILLER & FOOTE.
Dassell*•† Meeker	See Litchfield.
Dawson*•† Lac-qui-Parle	A. W. Ewing.
Deer River*•† Itasca	See Grand Rapids.
Delano*•† Wright	F. H. Lindsley.
Delavan*•† Faribault	S. J. Abbott.
▲Detroit*•† Becker	FRANK RICHARDSON.
Dexter*•† Mower	G. W. King.
Dodge Center*•† Dodge	See Kasson.
Donnelly* Stevens	See Morris.
Dover*•† Olmsted	See Rochester.
▲Duluth*•† St. Louis	RICHARDSON & DAY. Refer to any bank in Duluth or to St Paul National Bank, St. Paul.
Dundee*•† Nobles	See Slayton.
Eagle Bend*•† Todd	See Long Prairie.
East Grand Forks*•† Polk	Graves & Massee.
Easton*•† Faribault	See Wells.
Echo*•† Yellow Medicine	R. Vaaler.
Eden Valley*•† Meeker	James H. Doran.
Edgerton*•† Pipestone	C. G. Brady.
▲Elbow Lake*•† Grant	F. & M. Casey.
Elgin*•† Wabasha	See Plainview.
▲Elk River*•† Sherburne	Frank T. White.
Ellsworth*•† Nobles	John F. Flynn.
Elmore*•† Faribault	H. B. Smith.
Ely*•† St. Louis	GEORGE WESCOTT.
Elysian*•† Lesueur	See Waterville.
Emmons Freeborn	See Albert Lea.
Erskine*•† Polk	See Crookston.
Evansville*•† Douglas	A. O. Fock.
Eveleth*•† St. Louis	M. D. L. Fuller.
Excelsior*•† Hennepin	W. P. McDonald.
Eyota*•† Olmstead	See Rochester.
Fairfax*•† Renville	A. V. Rieke.
▲Fairmont*•† Martin	DEAN & PALMER.
▲Faribault*•† Rice	H. T. PYLE.
Farmington*•† Dakota	A. C. Finney.
Felton*•† Clay	See Moorhead.
▲Fergus Falls*•† Otter Tail	CHAUNCEY L. BAXTER.
Fertile*•† Polk	Thomas Keefe.
Fisher*•† Polk	E. D. Kingsland.
Foley*•† Benton	See Sauk Rapids.
Fosston*•† Polk	B. S. Bennett.
Franklin*•† Renville	See Fairfax.
Frazee*•† Becker	See Detroit City.
Frost Faribault	See Wells.
Fulda*•† Murray	M. E. Foley.
Gary*•† Norman	See Fertile.
Gaylord*•† Sibley	G. A. McKenzie.
Gibbon*•† Sibley	See Gaylord.
▲Glencoe*•† McLeod	F. R. ALLEN.
Glenville*•† Freeborn	See Albert Lea.
▲Glenwood*•† Pope	E. M. Webster.
Good Thunder*•† BlueE'th	See Mapleton.
Graceville*•† Bigstone	M. S. STEVENS.
Granada*•† Martin	See Fairmont.
▲Grand Marais*† Cook	See Duluth.
Grand Meadow*•† Mower	See Farib'ult Valley.
▲Grand Rapids*•† Itasca	T. M. Brady.
▲Granite Falls*•† Yel. Med.	O. Hartwick.
Grove City*•† Meeker	A. T. Nelson.
▲Hallock*•† Kittson	R. R. Hedenberg.
Halstad*•† Norman	A. O. Ueland.
Hamline*•† Ramsey	See St. Paul.
Hammond*•† Wabasha	See Wabasha.
Hampton*•† Dakota	See Farmington.
Hancock*•† Stevens	F. M. Klein.
Hanska* Brown	See Madelia.
Hardwick*•† Rock	See Lu Verne.

Town and County.	Name.
Harmony*•† Fillmore	See Preston.
Hartland*•† Freeborn	See Albert Lea.
▲Hastings*•† Dakota	F. M. CROSBY.
Hawley*•† Clay	G. Halverson.
Hayfield*•† Dodge	See Kasson.
Hector*•† Renville	O. A. Allen.
▲Henderson*•† Sibley	W. H. Leeman.
Hendrum*•† Norman	See Halstad.
Henning*•† Otter Tail	See Fergus Falls.
Herman*•† Grant	Arthur B. Childress.
Heron Lake*•† Jackson	L. F. Lammers.
Hibbing*•† St. Louis	W. J. POWER.
Hills*•† Rock	See Lu Verne.
Hoffman*† Grant	William Schellbach.
Holland*† Pipestone	See Pipestone.
Houston*•† Houston	See Caledonia.
Howard Lake*•† Wright	F. E. Latham.
Hubbard* Hubbard	See Park Rapids.
Hutchison*•† McLeod	H. H. Bonniwell.
Iona*† Murray	See Slayton.
Isanti* Isanti	See Cambridge.
▲Jackson*•† Jackson	T. J. Knox.
Janesville*•† Waseca	L. D. ROGERS.
Jasper*•† Pipestone	F. L. James.
Jeffers Cottonwood	See Windom.
Jordan*•† Scott	F. J. Leonard.
Kasson*•† Dodge	Robert Taylor.
Kennedy*•† Marshall	See Hallock.
Kensington*•† Douglas	See Alexandria.
Kenyon*•† Goodhue	F. M. Lamp.
Kerkhoven*•† Swift	See Benson.
Kiester* Faribault	See Alden.
Kilkenny*•† Lesueur	See Waterville.
Kinbrae*† Nobles	See Worthington.
Lafayette*† Nicollet	See Winthrop.
▲Lake Benton*•† Lincoln	John McKenzie.
Lake City*•† Wabasha	ALLEN J. GREER.
Lake Crystal*•† BlueEa'th	D. A. Reed.
Lakefield*•† Jackson	E. T. Smith.
Lake Park*•† Becker	See Detroit.
Lakeville*•† Dakota	See Farmington.
Lamberton*•† Redwood	F. Clague.
Lanesboro*•† Fillmore	Chapman & Chapman.
Le Roy*•† Mower	G. W. W. Harden.
Lester Prairie*•† McLeod	See Glencoe.
Lesueur*•† Lesueur	O. J. Parker.
▲Lesueur Center* Lesueur	Charles C. Kolars.
Lewiston*•† Winona	See Winona.
▲Litchfield*•† Meeker	C. H. Strobeck.
▲Little Falls*•† Morrison	E. P. ADAMS.
▲Long Prairie*•† Todd	J. D. Jones.
Lowry*•† Pope	See Glenwood.
▲Luverne*•† Rock	W. N. DAVIDSON.
Lyle*•† Mower	See Austin.
Mabel*•† Fillmore	W. H. Hammer.
Madelia*•† Watonwan	BETHER & HAYCROFT.
▲Madison*•† Lac-qui-Parle	FRANK PALMER.
Madison Lake*•† BlueE'th	See Mankato.
▲Mankato*•† Blue Earth	S. B. WILSON.
▲Mantorville*• Dodge	Littleton & McCaughey.
Maple Lake*•† Wright	J. E. Madigan.
Mapleton*•† Blue Earth	C. J. LAWRISCH.
▲Marshall*•† Lyon	VIRGIL B. SEWARD.
Maynard*•† Chippewa	See Montevideo.
Mazeppa*•† Wabasha	Michael Marx.
McIntosh*•† Polk	S. H. Drew.
Melrose*•† Stearns	Donahue & Stephens.
Menahga*•† Wadena	See Park Rapids.
Merriam Park*•† Ramsey	Wardell Spencer.
Milaca*•† Millelacs	Giddings & Pratt.
Milan*•† Chippewa	See Montevideo.
Minneapolis*•† Hennepin	WASHINGTON SMITH, 914-916 Guaranty Loan Bldg. General practice, commercial, real estate, probate, and commercial law a specialty. Refers to E. W. Scott, of Scott Bros., New York; Security Bank, or any other bank in Minneapolis.
Minneota*•† Lyon	See Marshall.
Minnesota Lake*•† F'rib'lt	See Mapleton.
▲Montevideo*•† Chippewa	LYNDON A. SMITH.
Montgomery*•† Lesueur	C. D. McCarthy.
Monticello*•† Wright	James C. Tarbox.
▲Moorhead*•† Clay	EDWIN ADAMS.
▲Mora*•† Kanabec	J. C. Pope.
Morgan*•† Redwood	Albert Hauser.
Morris*•† Stevens	LEWIS C. SPOONER.
Morristown*•† Rice	See Faribault.
Morton*•† Renville	See Olivia.
Mountain L*•† Cottonw'd	See Windom.
Murdock*•† Swift	See Benson.
New Duluth*•† St. Louis	See Duluth.
New London*•† Kandiyo'i	See Willmar.
New Paynesville*•† St'rns	See St. Cloud.
New Prague*•† Scott	E. A. Edgerton.
New Richland*•† Waseca	B. F. McGregor.
▲New Ulm*•† Brown	EINER HOIDALE.
New York Mills*•† Ott'rt'l	See Wadena.
Nicollet*•† Nicollet	See St. Peter.

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Town and County.	Name.
Northbranch*†..Chicago	Charles A. Holt.
Northfield*†.....Rice	R. J. Drake.
North St. Paul*† Ramsey	See St. Paul.
Norwood*†.....Carver	George J. Bradley.
Olivia*†.....Renville	S. R. Miller.
▲Ortonville*†....Bigstone	A. B. KAERCHER.
Osakis*†.....Douglas	F. H. Borchert.
▲Owatonna*† .....Steele	WHEELOCK & SPERRY.
▲Park Rapids*†..Hubbard	B. F. Wright.
Pelican Rapids*†Ot'r Tail	James T. McCullough
Perham*†.....Otter Tail	M. J. Daly.
Perley*†.....Norman	See Halstad.
▲Pine City*† .....Pine	S. G. L. Roberts.
Pine Island*†...Goodhue	See Zumbrota.
▲Pipestone*† ...Pipestone	EVANS & EVANS.
Plainview*† ....Wabasha	J. A. Carley.
Plato*† .....McLeod	See Glencoe.
Presto .....Todd	See Staples.
▲Preston*†.....Fillmore	Wells & Hopp.
▲Princeton*† ....Millelacs	J. J. SKAHEN.
Racine*† .....Mower	See Spring Valley.
Raymond*† ..Randlyohl	J. M. Shelton.
▲Redlake Falls*†.Redlake	C. E. Boughton.
▲Red Wing*†....Goodhue	ALBERT JOHNSON.
▲Redwood Falls*† Redw'd	A. C. Doliff.
Renville*†.....Renville	Daly & Barnard.
Richmond (Torah P. O.) Stearns	See Torah.
Revere*†.....Redwood	See Lamberton.
▲Rochester*†.....Olmstea	B. W. EATON.
Rockdell*.....Olmsted	See Rochester.
Rockford*†.....Wright	D. D. Ames.
▲Roseau* .....Roseau	R. J. Bell.
Rothsay*†.....Wilkin	See Breckenridge.
Round Lake*†...Nobles	See Worthington.
Royalton*†.....Morrison	George H. Niles.
Rush City*†.... Chisago	J. D. Markham.
Rushford*†.....Fillmore	G. W. Rockwell.
Rushmore*† .....Nobles	See Worthington.
Ruthton*†.....Pipestone	See Pipestone.
Sacred Heart*† Renville	Erie L. Winge.
Sanborn*† .....Redwood	See Lamberton.
Sandstone*†.....Pine	J. A. Smith.
Sargeant *†.....Mower	See Austin.
Sauk Center*†...Stearns	M. C. Kelsey.
▲Sauk Rapids*† ...Benton	Thomas Van Etten.
▲Shakopee*†.....Scott	J. A. COLLER.
Shelly*†.....Norman	See Ada.
Sherburne*†.....Martin	T. F. Knappen.
Silver Lake*†...McLeod	See Glencoe.
▲Slayton*† .....Murray	B. H. Whitney.
Sleepy Eye*† .....Brown	SOMERVILLE & OLSEN.
South St. Paul*†.Dakota	See St. Paul.
Springfield*† .....Brown	George T. Olson.
Spring Grove*†.Houston.	O. K. Dahle.
Spring Valley*† Fillmore	J. Q. Farmer.
Staples*† .....Todd	E. F. Gummer.
Starbuck*†.....Pope	O. J. Johnson.
Steen*† .....Rock	See Luverne.
Stephen*† .....Marshall	G. A. Carr.
Stewart*† .....McLeod	See Glencoe.
Stewartville*†..Olmsted	O. E. Hammer.
▲Stillwater*†. Washington	MANWARING & SULLIVAN.
St.Bonifacius*†Hennepin	See Minneapolis.
St. Charles*†.....Winona	E. Hill.
▲St. Cloud*†.....Stearns	R. B. BROWER.
St. Hilaire*†...Red Lake	J. K. Hannay.
▲St. James*†...Watonwan	W. S. HAMMOND.
¶▲St. Paul*† .....Ramsey	CHARLES BECHHOEFER, National German-American Bank Bldg. Refers to National German-American Bank.
" ..... "	BENSON & PHILLIPS, 622-624 Globe Building. Attorneys for John Martin Lumber Co.
" ..... "	BRIGGS & MORRISON, 604 N. Y. Life Bldg. Attorneys for A. B. Stickney, Pres., C. G. W. Ry. Co.
" ..... "	F. G. INGERSOLL, 814-815 New York Life Bldg. Refers to Merchants National Bank.
" ..... "	JOHN B. & E. P. SANBORN, National German-American Bank Building. Attorneys for National German-American Bank.
" ..... "	WARNER & LAWRENCE, 714-718 Germania Life Ins. Bldg. Reference: First National Bank.
▲St. Peter*†.....Nicollet	A. A. STONE.
Swanville*†....Morrison	See Little Falls.
Taylor's Falls*†.Chisago	See St. Paul.
Tenhassen..... Martin	See Fairmont.
Thief Riv.F'ls*†Redlake	Henry W. Lee.
Torah*†.....Stearns	See St. Cloud.
Tower*†.....St. Louis	W. G. Bonham.
Tracy*†.....Lyon	C. W. Main.
Truman.....Martin	See Welcome.
Twin Valley*†.. Norman	E. M. Niles.
▲Two Harbors*†.....Lake	JOHN DWAN.
Tyler*† ....Lincoln	H. A. STRICKER.
Ulen*† .... Clay	See Hawley.
Verndale*† .....Wadena	A. B. Kling.
VernonC'ter*†Blue E'rth	See Mankato.
Vesta .....Redwood	C. H. HARRIS.
Virginia*† ..... St. Louis	M. C. Palmer.
▲Wabasha*† .....Wabasha	MULLEN & BOWDITCH.
Wabasso.....Redwood	See Walnut Grove.
Waconia*†.....Carver	See Minneapolis.
▲Wadena*†.....Wadena	COPPERNOLL & WILLSON.
▲Walker*† ..... Cass	J. G. McGARRY.
Walnutgrove*† . Redw'd	Mohler & Gooler.
▲Warren*† .....Marshall	A. Grindeland.
▲Waseca*† ..... Waseca	JAMES M. HANLEY.
Waterville*† ....Lesueur	G. F. Dullam.
Watkins*†.....Meeker	See Eden Valley.
Waverly*†.....Wright	See Buffalo.
Welcome*†.....Martin	G. M. Hopp.
Wells*† .....Faribault	D. A. Odell.
West Concord*†.. Dodge	W. W. Westcott.
West Duluth*†. St. Louis	Pealer & Fesler.
▲Wheaton*† .....Traverse	O'Hair & Murphy.
▲Willmar*† ....Kandiyohi	G. H. Otterness.
▲Windom*†..Cottonwood	THOMAS E. SIME.
WinnebagoC.*†Faribo'lt	H. L. Bullis.
▲Winona*†.....Winona	WEBBER & LEES.
Winthrop*† ..... Sibley	E. H. Huebner.
Wood Lake*† Yel'wMed.	See Granite Falls.
Woodstock*†. Pipestone	See Pipestone.
▲Worthington*†...Nobles	J. A. TOWN.
Wykoff *† ..... Fillmore	See Spring Valley.
Zumbrota*†.... Goodhue	J. A. Rocking.

MISSISSIPPI.

Town and County.	Name.
▲Aberdeen*† .....Monroe	GILLEYLEN & LEFTWICH.
Ackerman*†....Choctaw	See Kosciusko.
Amory*† ..... Monroe	See Tupelo.
▲Ashland*.....Benton	Kimbrough, Kyle, McDonald & Simpson.
▲Augusta*.....Perry	See Hattiesburg.
Baldwyn*†.....Lee	Wm. Cox.
▲Batesville*† ..... Panola	Lowrey & Perkins.
▲Bay St. Louis*†.Hancock	Bowers, Chaffe & McDonald.
▲Belen*..... Quitman	James W. Mack.
Belzona*.....Washington	See Indianola.
Biloxi*†.....Harrison	WHITE & NEVILLE.
▲Booneville*†.... Prentiss	B. A. P. Selman.
▲Brandon*†..... Rankin	H. S. Cole.
▲Brookhaven*† ... Lincoln	CASSEDY & CASSEDY.
Brookville*†...Noxubee	See Macon.
▲Canton*†.....Madison	F. B. PRATT.
▲Carrollton*†.....Carroll	D. A. McEarchen.
▲Carthage* .....Leake	Lockett & Sullivan.
Centerville*† .Wilkinson	See Gloster.
▲Charleston*. Tallahatchie	Dinkins & Caldwell.
▲Clarksdale*†.... Coahoma	R. H. WEINBERGER.
Cleveland.....Bolivar	See Rosedale.
▲Coffeeville*†..Yalobusha	BREWER, WILSON & ARNOLD
▲Columbia*..... Marion	Mounger & Mounger.
▲Columbus*† ... Lowndes	WILLIAM BALDWIN.
Como Depot*†... Panola	Kyle & Shouds.
▲Corinth*†.....Alcorn	J. M. Boone.
Crystal Springs*†of Copiah	See Hazlehurst.
▲Decatur*..... Newton	Thomas Keith.
▲Dekalb*..... Kemper	See Macon.
Durant*† ..... Holmes	J. Wiener.
▲Ellisville*†..... Jones	Shannon & Street.
Enterprise*† ..... Clarke	BUCKLEY & HALSELL.
Eupora*†.....Webster	Dunn & Dunn.
▲Fayette*†.....Jefferson	R. L. Corban.
▲Forest*†.....Scott	Jeff. Kent.
▲Friarpoint*†....Coahoma	Fitzgerald & Maynard.
▲Fulton*..... Itawamba	E. C. Patton.
Gloster*†.....Amite	F. A. McClain.
Goodman*† .....Holmes	See Durant.
▲Greenville*† Washington	JAYNE & WATSON.
▲Greenwood*†.... Leflore	L. P. YERGER.
▲Grenada*†..... Grenada	ROBERTSON HORTON.
Gulfport*†.....Harrison	F. M. Evans.
▲Hattiesburg*†..... Perry	S. E. Travis.
▲Hazlehurst*†..... Copiah	J. S. SEXTON.
▲Hernando*†..... De Soto	A. M. Solomon, Jr.
▲Holly Springs*†.Marshall	STRICKLAND & GAREY.
▲Houston*.....Chickasaw	Lyon & Stockett.
▲Indianola*†... Sunflower	Baker & Woody.
▲Iuka*† ..... Tishomingo	J. A. E. Pyle.
¶▲Jackson*†..... Hinds	ALEXANDER & ALEXANDER Attorneys for Capital State Bank.
" ..... "	BRAME & BRAME. Refer to any bank in Mississippi.
Jonestown*.....Coahoma	See Clarksdale.
▲Kosciusko*† .....Attala	ANDERSON & DAVIS.
Laurel*†..... Jones	T. G. McCallum.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
▲Leakesville .....Greene	J. E. Alderman.
Leland*†....Washington	See Greenville.
▲Lexington*†.....Holmes	H. S. HOOKER, Jr.
▲Liberty*.....Amite	See Gloster.
▲Louisville* .....Winston	Hopkins & Gully.
▲Macon*†. .....Noxubee	HELM & ALLGOOD.
▲Magnolia*†. ..... Pike	J. H. Price.
▲Mayersville*... Issaquena	See Rolling Fork.
McComb*†..... Pike	J. B. WEBB.
▲Meadville*..... Franklin	See Fayette.
▲Meridian*†...Lauderdale	COCHRAN & BOZEMAN. Refer to First National Bank.
▲Mississippi City*† Harr'n	See Bay St. Louis.
▲Monticello*.... Lawrence	J. H. Arrington.
Moss Point†.....Jackson	C. H. Wood.
▲Natchez*†..... Adams	A. H. GEISENBERGER. Attorney for Merchants & Planters Bank.
▲New Albany*† .... Union	See Lee Crum.
Newton*† .....Newton	J. R. Byrd.
Ocean Springs*†Jackson	See Scranton.
Okolona*†....Chickasaw	Stovall & Williams.
▲Oxford*†..... Lafayette	H. A. Barr.
▲Paulding*.....Jasper	Stone Deavours.
▲Philadelphia*....Neshoba	H. H. Rodgers.
Pickens*† .....Holmes	See Lexington.
▲Pittsboro* .....Calhoun	BREWER, WILSON & SMITH.
▲Pontotoc*† .....Pontotoc	O. C. Carr.
Poplarville*†Pearl River	Shivers & Shivers.
▲Port Gibson*†.Claiborne	J. McCARTIN.
▲Purvis*† ..... Marion	Henry Mounger.
▲Quitman*† .....Clarke	See Meridian.
▲Raleigh* ..... Smith	See Forest.
▲Raymond*†..... Hinds	D S Fearing.
▲Ripley*† .....Tippah	JOHN Y. MURRY, Jr.
▲Rosedale*†.....Bolivar	CHARLES SCOTT AND E. H. WOODS.
▲Sardis*†.....Panola	Boothe & Boothe.
▲Scranton*†..... Jackson	BALLARD & BALLARD.
▲Senatobia*†..... Tate	J. F Dean.
▲Starkville*† .. Oktibbeha	CARROLL & MAGRUDER.
Summit*† .....Pike	J. B. Holden.
Tchula*† .....Holmes	See Lexington.
Terry*† .....Hinds	B. F. Fortner.
▲Tunica*† ..... Tunica	Henderson & Bankston.
▲Tupelo*† .....Lee	ALLEN & ROBINS.
Utica*†.....Hinds	See Jackson.
▲Vaiden*†.....Carroll	McClurg & Flowers.
▲Vicksburg*† .... Warren	DABNEY & McCABE. Attorneys for First National Bank.
▲Walthall*..... Webster	Fox, Rowe & Lamb
▲Water Valley*†..Yalob'a	BREWER & WILSON.
▲Waynesboro*† ...Wayne	C. R. Pitts.
Wesson*†.....Copiah	See Hazlehurst.
▲West Point*†.....Clay	ROANE & McCLELLAN.
▲Westville* .....Simpson	A. W. Dent.
▲Williamsburg* Covington	D. A. McIntosh.
▲Winona*† ..Montgomery	SWEATMAN, TROTTER & KNOX.
▲Woodville*† ..Wilkinson	Bramlett & Tucker.
▲Yazoo City*†.....Yazoo	E. DRENNING.

MISSOURI.

Town and County.	Name.
Adrian*† .....Bates	A. J. Smith.
Agency*.....Buchanan	E. W. Miller.
▲Albany*†..... Gentry	CHARLES H. S. GOODMAN. References: Bank of Albany; Tootle, Lemon & Co., bankers. St. Joseph, Mo.
Alma*†.....LaFayette	See Blackburn.
Altamont*†.....Daviess	T. M. Mallory.
▲Alton* ..... Oregon	J. D. Brooks.
Amity*†.....DeKalb	See Maysville.
Amsterdam*† ..... Bates	See Butler.
Appleton City*† St. Clair	JOHN A. GILBREATH.
Armstrong*†....Howard	R. M. Bagby.
Arrow Rock*..... Saline	See Marshall.
Ash Grove*†.....Greene	Harvey Murray.
Ashland* ..... Boone	Eli Penter.
Atlanta*†..... Macon	See Laplata.
Aurora*†..... Lawrence	E. J. WHITE.
Auxvasse*†..... Callaway	R. G. Hale.
▲Ava*.....Douglas	Adams Bros.
Baring*†..... Knox	See Edina
Barnard*† ..... Nodaway	P. J. Hainey.
Belton*†.....Cass	L. M. Crouch.
▲Benton*†..... Scott	J. L. Moore.
▲Bethany*†.....Harrison	ALVORD & FRISBY.
Bethel*..... Shelby	See Shelbyville.
Bevier*†..... Macon	C. F. Hale.
Billings*†..... Christian	W. F. Lamkin.
Birch Tree*†....Shannon	See Winona.
Blackburn*†.....Saline	See Marshall.
Blackwater*†..... Cooper	See Boonville.
Blairstown*†..... Henry	W. R. Phipps.
▲Bloomfield*.....Stoddard	E. J. WILLIAMS.
Blue Springs*†..Jackson	Herrington & Burrus.
Blythedale*†... Harrison	See Bethany.
Bolckow*†..... Andrew	See Savannah.
▲Bolivar*†..... Polk	UPTON & SKINKER.
Bonne Terre*†St.Franc's	J. H. Maingen.
▲Boonville*†..... Cooper	W. V. DRAFFEN.
Bosworth*†..... Carroll	C. W. Lawrence.
▲Bowling Green*†... Pike	J. D. HOSTETTER.
Brashear*†.....Adair	Blair & Vawter.
Braymer*†.....Caldwell	D. E. Adams.
Breckinridge*†. Caldwell	O. J. Chapman.
Bronaugh*†.....Vernon	See Sheldon.
Brookfield*†.....Linn	A. A. BAILEY.
Browning*†..... Linn	E. B. Fields.
Brunswick*†... Chariton	Louis Benecke.
Bucklin*†..... Linn	F. W. Byrd.
Buckner*†..... Jackson	See Independence.
▲Buffalo*.....Dallas	D. M. Rush.
Bunceton*†..... Cooper	See Boonville.
Burlington Jc.*†..Nod'y	J. F. Robertson.
▲Butler*†.....Bates	SMITH & STANLEY.
Caineville*†... Harrison	S. P. Davisson.
Calhoun*†.....Henry	L. R. Simpson.
▲California*†... Moniteau	J. W. HUNTER.
Callao*†.....Macon	See Macon City.
Camden Point*†...Platte	See Platte City.
Cameron*†..... Clinton	Turner & Goodrich.
Campbell*†..... Dunklin	See Kennett.
Canton*†..... Lewis	JERRY M. JEFFRIES.
Cape Girardeau*†.C.Gir.	B. F. DAVIS.
Carl Junction*†.. Jasper	WILLIS G. CLARKE.
▲Carrollton*†..... Carroll	CHARLES R. PATTISON.
Carterville*†..... Jasper	Howard Gray.
▲Carthage*†..... Jasper	HARDING & BRIGHT.
▲Caruthersville*▪Pemiscot	C. B. Faris.
▲Cassville*▪.....Barry	T. M. Allen.
Center*†.....Ralls	E. W. Keithly.
Center View*†..Johnson	See Warrensburg.
▲Centerville*.... Reynolds	Z. C. Smith.
Centralia*†.....Boone	H. S. Booth.
Chamois*†.....Osage	Henry Marquand.
▲Charleston*†.Mississippi	RUSSELL & DEAL.
Chilhowee*†.....Johnson	See Warrensburg.
▲Chillicothe*†.Livingston	CHARLES A. LOOMIS.
Chula*† ..... Livingston	R. F. Davis.
Clarence*† ..... Shelby	George C. Grant.
Clark*†..... Randolph	See Moberly.
Clarksburg*†... Moniteau	See California.
Clarksdale*†..... DeKalb	Brown & Hunt.
Clarksville*†..... Pike	Edwards & Duvall.
▲Clayton*†..... St. Louis	See Central
Clearmont*† .. Nodaway	See Maryville.
▲Clinton*†.....Henry	C. C. DICKINSON.
Clyde*..... Nodaway	F. J. McCarthy.
Coffeyburg*..... Daviess	See Pattonsburg.
Coleramp*†..... Benton	N. H. Robinson.
▲Columbia*†..... Boone	C. B. SEBASTIAN.
Commerce*†..... Scott	Wm. Ballentine.
Concordia*† .. Lafayette	See Higginsville.
Conway*▪.....Laclede	R. S. Phillips.
Corder*†..... Lafayette	See Higginsville.
Corning*† ..... Holt	See Oregon.
Cowgill*† ..... Caldwell	See Kingston.
Craig*†.....Holt	See Oregon.
Cross Timbers*..Hickory	See Hermitage.
Cuba*†.....Crawford	See Steelville.
Curryville*†..... Pike	J. D. Gates.
Dadeville*.....Dade	See Greenfield.
▲Danville*... Montgomery	See Montgomery City.
Darlington*† ..... Gentry	Joseph Sager.
Dearborn*†.....Platte	See St. Joseph.
Deepwater*†.....Henry	W. S. Banta.
De Kalb*†.....Buchanan	See St. Joseph.
De Soto*†.....Jefferson	JOHN L. THOMAS & SON.
Dexter*†..... Stoddard	Mozley & Liles.
Dixon*†..... Pulaski	W. H. Murphy.
▲Doniphan*†..... Ripley	J. C. Sheppard.
Downing*†..... Schuyler	W. T. Cowell.
Drexel*†..... Cass	John. F. Lawder.
Eagleville*..... Harrison	See Blythdale.
E. Prairie*†..Mississippi	See Charleston.
Edgerton*†..... Platte	Bruce & Cumberford.
▲Edina*†..... Knox	W. C. HOLLISTER.
Eldon*†..... Miller	W. M. Lumpkin.
El DoradoSprings*▪Cedar	R. N. Banister.
Elmo*†.....Nodaway	See Maryville.
Elsberry*†..... Lincoln	W. A. Dudley.
▲Eminence*..... Shannon	L. B. Shuck.
Ethel*†..... .....Macon	J. T. White.
Everton*†..... Dade	Howard Ragsdale.
Excelsior Springs*† Clay	FRANK A. BENSON.
Fairfax*†..... Atchison	See Tarkio.
Fairplay*†..... Polk	See Bolivar.
Farber*†..... Audrain	See Laddonia.
▲Farmington*.St.Francois	M. R. SMITH.
Faucett*† .....Buchanan	See St. Joseph.
▲Fayette*† ..... Howard	A. W. WALKER.
Festus*† ..... Jefferson	R. A. Swink.
Fillmore*..... Andrew	See Savannah.
Flatriver*†..St.Francois	See Bonne Terre.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ▪ Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
Florida*.....Monroe	Bartlett Rosell.
Forest City*†.....Holt	B. F. McDaniel.
▲Forsyth*.....Taney	Wm. H Johnson.
Foster*.....Bates	See Butler.
Frankford*†.....Pike	Jesse B Jones.
▲Fredericktown*†Madis'n	E. D Anthony.
Freeman*†.....Cass	See Harrisonville.
▲Fulton*†.....Callaway	T. A. BOULWARE.
▲Gainesville*.....Ozark	See Ava.
▲Galena*.....Stone	John T. Moore.
▲Gallatin*†.....Daviess	HAMILTON & DUDLEY.
Galt*•.....Grundy	M. Bingham.
Garden City*†.....Cass	W. R. Hall.
Gayoso*.....Pemiscot	See Caruthersville.
Gentry.....Gentry	See Darlington.
Gibbs*†.....Adair	See La Plata.
Gilliam*†.....Saline	See Slater.
Gilman City•.....Harrison	Charles D. Knight.
Glasgow*†.....Howard	H. C. COCKERILL.
Glenwood*†.....Schuyler	H. D. B. Cutler.
Golden City*†.....Barton	H. A. Raymond.
Gorin*†.....Scotland	See Memphis.
Gower*†.....Clinton	See Plattsburg.
Graham*.....Nodaway	See Maitland.
Granby*†.....Newton	See Neosho.
Granger*†.....Scotland	See Memphis.
▲Grant City*†.....Worth	J. E. SCHOOLER.
Green Castle*.....Sullivan	See Milan.
Green City*†.....Sullivan	See Greencastle.
▲Greenfield*†.....Dade	L. W. Shafer.
Green Ridge*†.....Pettis	See Sedalia.
▲Greenville*.....Wayne	See Piedmont.
Guilford*†.....Nodaway	See Barnard.
Hale*†.....Carroll	W. T. Dixon.
Hallsville*†.....Boone	See Columbia.
Hamilton*†.....Caldwell	S. M. YOUNG.
Hannibal*†.....Marion	F. W. NEEPER.
Hardin*†.....Ray	J. T. Allbritain.
Harris*†.....Sullivan	C. B. Harris.
▲Harrisonville*†.....Cass	A. A. WHITSITT.
▲Hartville*.....Wright	J. W. Jackson.
Harwood*†.....Vernon	See Nevada.
Hayti*.....Pemiscot	J. E. Duncan.
▲Hermann*†.....Gasconade	AUGUST MEYER.
▲Hermitage*.....Hickory	Wm. L. Pitts.
Higbee*†.....Randolph	J. F. Jarman.
Higginsville*†.Lafayette	WHITSETT & KEITH.
▲Hillsboro*†.....Jefferson	J. J. Williams.
Holden*†.....Johnson	J. P. Orr.
Holt*†.....Clay	D. L. Wilhoit.
Hopkins*†.....Nodaway	S. E. Browne.
▲Houston*.....Texas	LAMAR & LAMAR.
Houstonia*†.....Pettis	See Sedalia.
Humansville*†.....Polk	O. J. McLane.
Hume*†.....Bates	See Rich Hill.
Humphreys*†.....Sullivan	J. D. Johnson.
Hunnewell*†.....Shelby	See Shelbina.
▲Huntsville*†.....Randolph	JOHN N. HAMILTON.
Hurdland*†.....Knox	See Edina.
Iberia*.....Miller	See Dixon.
▲Independence*†.Jackson	ALBERT M. OTT.
▲Ironton*†.....Iron	William R. Edgar.
▲Jackson*†.Cape Girard'u	W. H. Miller.
Jameson*†.....Daviess	See Gallatin.
Jamesport*†.....Daviess	SAM W. BUZARD.
Jamestown*†.....Moniteau	See California.
Jasper*†.....Jasper	See Lamar.
¶▲Jefferson City*†.....Cole	F. M. BROWN.
Jerico*.....Cedar	See Stockton.
Jonesburg*†Montg'mery	Johnson & Drunert.
Joplin*†.....Jasper	JAMES P. MEAD.
▲Kahoka*†.....Clark	Charles Hiller.
Kansas City*†.....Jackson	ASHLEY, GILBERT & DUNN, Massachusetts Bldg. Refer to First National Bank and National Bank of Commerce, Kansas City; East River National Bank, N. Y.
" ..... "	GAGE, LADD & SMALL, Rooms 605, 606, 607 and 608 New York Life Bldg. Attorneys for U. S. Trust Co. and International Loan & Trust Co.
" ..... "	HARWOOD & MEREDITH, New York Life Bldg. Refer to Pennsylvania Fire Insurance Co., Philadelphia, and to any bank in Kansas City.
" ..... "	KARNES, NEW, HALL & KRAUTHOFF, Water Works Bldg. Special attention to commercial and corporation law and proceedings in bankruptcy. Refer to any bank in Kansas C.
" ..... "	LATHROP, MORROW, FOX & MOORE, 117 West Sixth Street. Refer to any bank or wholesale house in Kansas City.

Town and County.	Name.
Kansas City *†...Jackson (*Continued.*)	MESERVEY, PIERCE & GERMAN, American Bank Building. Attorneys for American Surety Co., New York. Refer to National Bank of Commerce.
" ..... "	GRANT I. ROSENZWEIG and Assistants, N.Y. Life Building. Refers to Union National Bank
" ..... "	FRANK TITUS, N.Y. Life Bldg. Collections and commercial law. Twenty years' local practice. Refers to Union National and Citizens National Bank.
" ..... "	WARNER, DEAN, McLEOD & HOLDEN, Keith & Perry Bldg. Attorneys and counselors at law.
" ..... "	WILLIAMS & DAVISON, N. Y. Life Bldg. Refer to First National Bank, American National Bank and Union National Bank Eastern references upon application.
" ..... "	WOLLMAN, SOLOMON & COOPER, Water Works Bldg. References: National Bank of Commerce and Inter-State National Bank.
Kearney*†.....Clay	See Liberty.
▲Kennett*†.....Dunklin	C. P. Hawkin.
▲Keytesville*†...Chariton	O. F. SMITH.
Kidder*†.....Caldwell	See Kingston.
King City*†.....Gentry	J. W. Sullinger.
▲Kingston*•.....Caldwell	C. S. McLaughlin.
Kingsville*†.....Johnson	See Warrensburgh.
▲Kirksville*†.....Adair	RIEGER & RIEGER.
Kirkwood*†.....St. Louis	O. G. MUDD.
Knobnoster*†...Johnson	S. G. Kelley.
Knox City*†.....Knox	See Edina.
La Belle*†.....Lewis	E. A. Dowell.
Laclede*†.....Linn	O. F. Libby.
Laddonia*†.....Audrain	E. C. Kennan.
La Grange*†.....Lewis	George R. Davis.
▲Lamar*†.....Barton	COLE & BURNETT.
Lamonte*†.....Pettis	See Sedalia.
▲Lancaster*†.....Schuyler	N. M. Shelton.
La Plata*†.....Macon	Joseph Park.
Laredo*†.....Grundy	See Trenton.
Lathrop*†.....Clinton	See Plattsburg.
Latour*†.....Johnson	See East Lynne.
Lawson*†.....Ray	See Richmond.
▲Lebanon*†.....Laclede	J. P. NIXON.
Lee's Summit*†.Jackson	T. J. Hackler.
Leeton*†.....Johnson	See Warrensburg.
Lemonville*†.....Putnam	See Unionville.
Lewistown*†.....Lewis	R. J. McNally.
▲Lexington*†...Lafayette	ALEXANDER GRAVES.
Liberal*†.....Barton	Grant Comfort.
▲Liberty*†.....Clay	MARTIN E. LAWSON.
Licking*.....Texas	W. H. Craven.
Lincoln*†.....Benton	See Warsaw.
▲Linn*†.....Osage	Ryors & Vorhall.
▲Linn Creek*.....Camden	S. C. Roach.
▲Linneus*†.....Linn	George B. Milburne, Jr.
Lock Spring*†...Daviess	See Gallatin.
Lockwood*†.....Dade	A. J. Young.
Louisiana*†.....Pike	JAMES W. REYNOLDS
Lowry City*†.....St. Clair	See Osceola.
Lucerne*†.....Putnam	T. B. Davis.
Ludlow*†.....Livingston	See Chillicothe.
Luray*†.....Clark	See Kahoka.
Lutesville*†.....Bollinger	See Marblehill.
▲Macon*†.....Macon	JOHN A. WHITE.
Madison*†.....Monroe	George W. Ferrell.
Maitland*†.....Holt	R. B. Bridgeman.
Malden*†.....Dunklin	John T. McKay.
Malta Bend*†.....Saline	See Marshall.
Mansfield*†.....Wright	L. D. Marr.
▲Marblehill*†.....Bollinger	W. K. Chandler.
Marceline*†.....Linn	Harry K. & H. J. West.
Marionville*†.Lawrence	C. C. Matlock.
▲Marshall*†.....Saline	M. P. LYONS.
▲Marshfield*†.....Webster	HARRY FYAN.
Martinsburg*†..Audrain	See Mexico.
▲Maryville*†.....Nodaway	C. A. ANTHONY.
▲Maysville*†.....DeKalb	Frank Costello.
Mayview*†.....Lafayette	See Higginsville.
McFall*†.....Gentry	C. S. Lockwood.
Meadville*†.....Linn	E. D. Harvey.
▲Memphis*†.....Scotland	N. M. PETTINGILL.
Mendon*†.....Chariton	See Keytesville.
Mendota*†.....Putnam	See Unionville.
Mercer*†.....Mercer	See Lineville, Iowa.
Merwin*†.....Bates	See Butler.
▲Mexico*†.....Audrain	GEORGE ROBERTSON.
Miami*.....Saline	John A. Dunlap.
Middletown*Montgomery	S. W. & C. I. Ray.
▲Milan*†.....Sullivan	JOHN M. CAMPBELL.
Missouri City*†.....Clay	L. G. Hopkins.
Moberly*†.....Randolph	WILLARD P. CAVE.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station ¶State Capital.

Town and County.	Name.
Mokane*† ..... Callaway	See Tebbetts.
Monett*† ..... Barry	JOHN T. BURGESS.
Monroe City*†.. Monroe	R. B. Bristow.
Montgomery City*† Mont	J. D. BARNETT.
▲Monticello*..... Lewis	J. E. Thompson.
Montrose*†..... Henry	N. B. Conrad.
Morley*†..... Scott	R. A. Kingsbury.
Morrisville*..... Polk	See Bolivar.
Mound City*†..... Holt	D. W. Porter.
Mountain Grove*† Wri't	C. F. Evans.
Mt. Moriah*.... Harrison	See Bethany.
▲Mt. Vernon*†. Lawrence	Henry Brumback.
Nelson*†..... Saline	Wm. D. Bush.
▲Neosho*†..... Newton	GEORGE HUBBERT.
▲Nevada*†..... Vernon	R. B. COOK.
Newark*..... Knox	See Edina.
New Cambria*†.. Macon	BERT D. NARTONI.
New Florence*†.. Mont'y	T. J. Powell.
New Franklin*† Howard	M. T. Hardister.
New Hampton*† Harrison	See Bethany.
New Haven*†.. Franklin	See Washington.
▲New London*†..... Ralls	JOHN MEGOWN.
▲New Madrid*† New Mad.	ROBERT RUTLEDGE.
Newtown*†..... Sullivan	See Trenton.
Niangua*†..... Webster	See Marshfield.
Norborne*†..... Carroll	Sidney Miller.
Novelty* ..... Knox	W. N. Doyle.
Oak Grove*†.... Jackson	See Blue Springs.
Odessa*†..... Lafayette	N. M. Houx.
Olean*†..... Miller	See Tuscumbia.
▲Oregon*..... Holt	T. C. DUNGAN.
Oronogo*†..... Jasper	See Webb City.
Orrick*†..... Ray	See Richmond.
Osborn*†..... DeKalb	P. M. Hatch.
▲Osceola*†..... St. Clair	Mann & Daniel.
Osgood*†..... Sullivan	See Milan.
Otterville*†..... Cooper	Thomas J. Starke.
▲Ozark*†..... Christian	W. A. LONG.
Pacific*†..... Franklin	See Washington.
▲Palmyra*†..... Marion	W. M. BOULWARE.
▲Paris*†..... Monroe	J. R. REYNOLDS.
Parkville*†..... Platte	James Brown.
Parnell*†..... Nodaway	See Sheridan.
Pattonsburg*†... Daviess	T. A. Gaines.
Pax*..... Lawrence	See Mt. Vernon.
Perry*†..... Ralls	See Hannibal.
▲Perryville*†..... Perry	EDWARD ROBB.
Piedmont*†..... Wayne	DURHAM & DAVIS.
Pierce City*†.. Lawrence	F. C. Johnston.
Pilotgrove*†..... Cooper	See Boonville.
▲Pineville*.... McDonald	J. A. Sturges.
▲Platte City*†..... Platte	N. B. Anderson.
▲Plattsburg*†..... Clinton	E. C. HALL.
Pleasant Hill*†..... Cass	GEORGE W. BRUCE.
Polo*†..... Caldwell	F. B. Klepper.
▲Poplarbluff*†..... Butler	S. M. CHAPMAN.
Portland*†..... Callaway	See Fulton.
▲Potosi*†.... Washington	E. M. Dearing.
Powersville*†.... Putnam	E. C. Wickless.
▲Princeton*†..... Mercer	IRA B. HYDE & SON.
Purdin*†..... Linn	See Laclede.
Puxico*†..... Stoddard	See Bloomfield.
Queen City*†.... Schuyler	W. M. Saxbury.
Quitman*†..... Nodaway	A. Collins.
Ravanna*..... Mercer	See Princeton.
Ravenwood*†.. Nodaway	See Sheridan.
Raymore*†..... Cass	See Harrisonville.
Rea*†..... Andrew	See Savannah.
Republic*†..... Greene	Mooneyham & Mooneyham.
Rhineland*† Montgomery	See Hermon.
Rich Hill*†..... Bates	TEMPLETON & HALES.
Richland*†..... Pulaski	S. J. Manes.
▲Richmond*†..... Ray	C. T. GARNER.
Ridgeway*†.... Harrison	See Bethany.
Rocheport*†..... Boone	See Boonville.
▲Rockport*†..... Atchison	Hunt & Bailey.
Rockville*†..... Bates	W. E. Heyle.
Rogersville*†.... Webster	See Marshfield.
▲Rolla*†..... Phelps	T. M. JONES.
Rosendale*†..... Andrew	See Savannah.
Rothville*†..... Charlton	See Keytesville.
Russellville*†..... Cole	See Jefferson City.
Ruledge*†..... Scotland	See Memphis.
▲Salem*†..... Dent	L. Judson.
Salisbury*†..... Chariton	W. S. STOCKWELL.
Sarcoxie*†..... Jasper	D. M. Roper.
▲Savannah*†..... Andrew	WILLIS G. HINE.
Schell City*†..... Vernon	See Nevada.
▲Sedalia*†..... Pettis	C. C. KELLY.
Seneca*†..... Newton	R. J. Balch.
Seymour*†..... Webster	A. H. Davis.
Shelbina*†..... Shelby	W. O. L. JEWETT & SON.
▲Shelbyville*..... Shelby	P. B. Dunn.
Sheldon*†..... Vernon	J. P. Jones & Son.
Sheridan*†..... Worth	See Grant City.
Sikeston*†..... Scott	J. W. Moore.
Silex*†..... Lincoln	See Troy.
Skidmore*†..... Nodaway	W. M. Howden.
Slater*†..... Saline	C. P. STARTS.
Smithton*†..... Pettis	See Sedalia.
Smithville*†..... Clay	Z. S. Collins.
So. St. Joseph†. Buchanan	See St. Joseph.
So.-West City*. McDonald	See Pineville.
Sparta*†..... Christian	See Ozark.
Spickard*†..... Grundy	J. A. Denslow.
▲Springfield*† .... Greene	WHITE & McCAMMON.
Stanberry*†..... Gentry	C. A. RATCLIFFE.
▲Steelville*†.... Crawford	A. H. Harrison.
▲Ste. Genevieve*† S. Genev.	E. A. ROZIER.
Stewardsville*†. De Kalb	J. H. Williams.
▲St. Charles*†. St. Charles	R. C. HAENSSLER.
St. James*†..... Phelps	See Rolla.
▲St. Joseph*†.. Buchanan	JOHNSON, RUSK & STRINGFELLOW. Refer to First National Bank.
" ..... "	LANDIS & BARR, 1st Nat. Bank Bldg. Commercial and corporation law. Special attention to collections and adjustments. Refer to any bank in the city.
" ..... "	JULIEN B. SHACKELFORD. Refers to the First Nat. Bank.
St. Louis*†..... St. Louis	ABBOTT & EDWARDS, 315 Chestnut St. Attorneys for R. G. Dun & Co. Refer to American Exch. Bank.
" ..... "	ALTHEIMER & YOUNG, Lincoln Trust Bldg. Refer to Lincoln Trust Co., or any bank or Trust Co. in St. Louis.
" ..... "	FREDERICK H. BACON, 509 Olive St. Refers to State Bank.
" ..... "	GEORGE M. BLOCK, 415 Locust St. Counsel for Jefferson Bank. Refers to Merchants-Laclede National Bank.
" ..... "	COLLINS & JAMISON, 70 Rialto Bldg. Refer to Merchants-Laclede National and Mechanics Banks.
" ..... "	GRANT, CARROLL & KENNEDY, 910 Carleton Bldg. Refer to Continental National Bank.
" ..... "	KOEHLER & REISS, Wainwright Bldg. References: South Side Bank, Lafayette Bank, and International Bank.
" ..... "	SCHULENBURG & MEYER, Lincoln Trust Bldg. Counsel for South Side Bank. Refer to Franklin Bank.
" ..... "	STEWART, CUNNINGHAM & ELIOT, Rialto Bldg. Counsel for Mechanics Bank. Refer also to National Bank of Commerce and Boatmen's Bank.
" ..... "	TAYLOR, ERD & TAYLOR. Counsel for Continental National Bank.
▲Stockton*..... Cedar	JAMES MASTERS.
Stotts City*.... Lawrence	D. B. Jones.
Stoutsville*†..... Monroe	See Paris.
Sturgeon*†..... Boone	Thomas C. Carter.
Sullivan*†..... Franklin	Charles E. Farrar.
Sumner*†..... Chariton	See Keytesville.
Sweet Springs*†... Saline	ROBERT FULKERSON.
Tarkio*†..... Atchison	L. G. POPE.
Thayer*†..... Oregon	S. M. Meeks.
Tina*†..... Carroll	George D. Williams.
Tipton*†..... Moniteau	W. F. Quigley.
▲Trenton*†..... Grundy	HUGH C. SMITH.
Triplett*†..... Chariton	See Keytesville.
▲Troy*†..... Lincoln	R. S. Sutton.
Turney*†..... Clinton	See Plattsburg.
▲Tuscumbia*†..... Miller	L. N. Musser.
▲Union*†..... Franklin	Charles F. Gallenkamp.
Union Star*†.... De Kalb	Henry Boone.
▲Unionville*†.... Putnam	D. F. CALFEE.
Urich*†..... Henry	J. A. Overbey.
▲Vanburen*†..... Carter	Daniel Huett.
Vandalia*†..... Audrain	W. W. Botts.
Verona*†..... Lawrence	See Monett.
▲Versailles*†..... Morgan	WM. FORMAN.
▲Vienna*..... Maries	John W. Terrill.
Walker*†..... Vernon	See Nevada.
Walnut Grove*†. Greene	W. H. Davis.
▲Warrensburg*†. Johnson	EWING COCKRELL.
▲Warrenton*†.... Warren	Peers & Morsey.
▲Warsaw*†..... Benton	H. P. Lay.
Washington*†.. Franklin	Jesse H. Schaper.
Watson*†..... Atchison	See Rock Port.
Waverly*†..... Lafayette	E. M. Edwards.
Wayland*†..... Clark	See Kahoka.
▲Waynesville*..... Pulaski	W. H. Locker.
Weatherby*†.... DeKalb	See Maysville.
Weaubleau*..... Hickory	Theodore Ruett.
Webb City*†..... Jasper	REDDING & OWEN.
Wellington*†.. Lafayette	See Lexington.
Wellsville*. Montgomery	Barker & Shackelford.
Wentzville*†. St. Charles	Charles J. Walker.
Westboro*†..... Atchison	J. W. Peck.

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Town and County.	Name.
Weston* ..... Platte	Charles H. Hillix.
▲West Plains*•† .... Howell	OLDEN & ORR.
Wheatland* ..... Hickory	Wm. D. Harryman.
Wheeling*•† .. Livingston	See Chillicothe.
Willow Springs*•† Howell	A. MULLINIX.
Windsor*•† ..... Henry	James P. Allen.
Winfield*•† ..... Lincoln	W. H. Jackson.
Winigan* ..... Sullivan	See Greencastle.
Winston*•† ..... Daviess	See Gallatin.
Wyaconda*•† ..... Clark	See Kahoka.
Xenia ..... Putnam	See Unionville.

MONTANA.

Town and County.	Name.
▲Anaconda*•†. Deer Lodge	GEORGE B. WINSTON.
Belt*•† ..... Cascade	Camden Bretz.
▲Bigtimber*•† Sweet Grass	A. G. Hatch.
▲Billings*•† ... Yellowstone	W. M. JOHNSTON.
▲Boulder*•† ..... Jefferson	George F. Cowan.
▲Bozeman*•† ..... Gallatin	LUCE & LUCE.
Bridger ..... Carbon	See Red Lodge.
▲Butte*•† ..... Silver Bow	PEMBERTON & MAURY. Refer without permission to any bank or banker in Butte or Helena.
▲Choteau* ..... Teton	J. G. Blair.
Columbia Falls*•† Flath'd	R. L. Oliver.
Deerlodge...*•† Deerlodge	Edward Scharnikow.
▲Dillon*•† .... Beaver Head	JOHN G. WILLIS.
Forsyth*•† ..... Custer	See Miles City.
▲Fort Benton*† ... Choteau	B. L. Powers.
▲Glasgow*•† ..... Valley	J. J. Kerr.
Glendale* ... Beaver Head	See Dillon.
▲Glendive*•† ..... Dawson	Thomas C. Holmes.
▲Greatfalls*•† ..... Cascade	SAM'L S STEPHENSON.
▲Hamilton*•† ..... Ravalli	Charles M. Crutchfield.
¶▲Helena*•† .... Lewis and [Clarke	CLAYBERG & GUNN. References: W. A. Clark & Bro., bankers, Butte, Mont.; also (without permission) to any bank in Montana.
" ..... "	CULLEN, DAY & CULLEN. Attorneys for Union Bank & Trust Co.
▲Kalispell*•† ..... Flathead	Sanford & Grubb.
▲Lewistown*•† ..... Fergus	W. M. Blackford.
▲Livingston* ..... Park	A. P. STARK.
▲Miles City*•† ..... Custer	J. H. JOHNSTON.
▲Missoula*•† ..... Missoula	THOMAS G. MARSHALL.
Neihart*•† ..... Cascade	Richard Bennett.
▲Philipsburg*•† .. Granite	W. E. MOORE.
Red Bluff ..... Madison	See Virginia City.
▲Red Lodge*•† ..... Carbon	George W. Pierson.
Sandcoulee*•† .... Cascade	See Great Falls.
Stevensville*•† .... Ravalli	GEORGE T. BAGGS.
Stockett* ..... Cascade	See Great Falls.
▲Townsend*•† . Broadwater	F. X. DOLENTY.
Twin Bridges*•.. Madison	See Virginia City.
▲Virginia City*•† .. Madison	L. L. Calloway.
▲White Sulphur Spgs*Mghr	M. WATERMAN.
Wibaux*•† ..... Dawson	See Glendive.

NEBRASKA.

Town and County.	Name.
Adams*•† ..... Gage	See Beatrice.
▲Ainsworth*•† ..... Brown	P. D. McANDREW.
▲Albion*•† ..... Boone	J. A. Price.
Alexandria*•† ..... Thayer	See Hebron.
Allen*•† ..... Dixon	See Randolph.
Alliance*•† ..... Boxbutte	Wm. Mitchell.
▲Alma*•† ..... Harlan	THOMAS L. PORTER.
Ansley*•† ..... Custer	Judson C. Porter.
Arapahoe*•† ..... Furnas	J. H. Mooney.
Arcadia*•† ..... Valley	John Wall.
Arlington*•† . Washington	W. S. Cook.
Ashland*•† ..... Saunders	W. B. CLARK.
Ashton*•† ..... Sherman	See Loup City.
Atkinson*•† ..... Holt	A. Searly.
▲Auburn*•† ..... Nemaha	G. B. BEVERIDGE.
▲Aurora*•† ..... Hamilton	FRANK COYKENDALL.
Avoca*•† ..... Cass	C. E. Tefft.
Axtell*•† ..... Kearney	See Minden.
Bancroft*•† ..... Cuming	H. L. Keefe.
Barnston*•† ..... Gage	See Blue Springs.
▲Bartlett* ..... Wheeler	Bishop & Anderson.
Bartley*•† ..... Redwillow	See McCook.
▲Bassett*•† ..... Rock	J. A. Douglas.
Battlecreek*•†... Madison	See Norfolk.
Bayard* ..... Cheyenne	See Geering.
Bazile Mills* ..... Knox	See Creighton.
▲Beatrice*•† ..... Gage	HAZLETT & JACK.
▲Beaver City*•† .... Furnas	Kelley & Keyes.
Beaver Crossing*•† S'w'rd	Horney & Evans.
Beemer*•† ..... Cuming	See West Point.
Belden*•† ..... Cedar	See Randolph.
Bellwood*•† ..... Butler	See David City.
Belvidere*•† ..... Thayer	See Hebron.
Benedict*•† ..... York	See York.
▲Benkelman*•† ..... Dundy	James & Eberhart.
Bennett*•† ..... Lancaster	W. A. Hartley.
Bennington*•† ... Douglas	H. B. Waldron.
Berlin*•† ..... Otoe	See Nebraska City.
Bertrand*•† ..... Phelps	R. J. Ahara.
Bigspring*•† ..... Deuel	See Ogallala.
▲Blair*•† ..... Washington	WALTON & MUMMERT.
Bloomfield*•† ..... Knox	W. De Funk.
▲Bloomington*•† Franklin	A. H. Byrum.
Blue Hill*•† ..... Webster	R. A. SIMPSON.
Bluesprings*•† ..... Gage	C. S. Otis.
Boelue*•† ..... Howard	S. A. Robinson.
Bradshaw*•† ..... York	John A. Brumsey.
Brainard*•† ..... Butler	A. K. Smith.
▲Brewster* ..... Blaine	E. H. Riggs.
Brock*•† ..... Nemaha	See Auburn.
▲Broken Bow*•† ..... Custer	J. R. DEAN.
Bromfield*•† ..... Hamilton	William Glover.
Bruning*•† ..... Thayer	See Hebron.
Bruno*•† ..... Butler	See David City.
Burchard*•† ..... Pawnee	Henry Matters.
Burr*•† ..... Otoe	See Douglas.
▲Burwell*•† ..... Garfield	See Ord.
▲Butte* ..... Boyd	WEBSTER A. GOBLE.
Callaway*•† ..... Custer	R. E. Brega.
Cambridge*•† ..... Furnas	S. O. Simonds.
Campbell*•† ..... Franklin	Sheppard & Black.
Carleton*•† ..... Thayer	V. O. Rewick.
Carroll*•† ..... Wayne	See Wayne.
Cedarbluffs*•† .. Saunders	See Wahoo.
Cedar Rapids* ..... Boone	E. L. Sargent.
▲Central City*•† ... Merrick	P. S. HEATON.
Ceresco*•† ..... Saunders	See Wahoo.
▲Chadron*•† ..... Dawes	A. W. CRITES.
▲Chappell*•† ..... Deuel	E. D Hamilton.
Chester*•† ..... Thayer	See Hebron.
Clarks*•† ..... Merrick	See Central City.
Clarkson*•† ..... Colfax	See Leigh.
Clatonia*•† ..... Gage	See Cortland.
▲Clay Center*•† ..... Clay	AMBROSE C. EPPERSON
Cody*•† ..... Cherry	See Valentine.
Coleridge*•† ..... Cedar	See Randolph.
Colon*•† ..... Saunders	See Wahoo.
▲Columbus*•† ..... Platte	McALLISTER & CORNELIUS.
Concord*•† ..... Dixon	See Ponca.
Cook*•† ..... Johnson	See Tecumseh.
Cordova*•† ..... Seward	See Seward.
Cortland*•† ..... Gage	F. A. Burling.
Cozad*•† ..... Dawson	J. S. GOOD.
Crab Orchard*•† Johnson	E. B. Laflin.
Craig*•† ..... Burt	See Tekamah.
Crawford*•† ..... Dawes	W. H. Fanning.
Creighton*•† ..... Knox	O. W. Rice.
Creston*•† ..... Platte	J. T. Morris.
Crete*•† ..... Saline	FAYETTE I. FOSS.
Culbertson*•† . Hitchcock	L. H. Blackledge.
Curtis*•† ..... Frontier	W. H. Latham.
Dakota*•† ..... Dakota	F. A. WOOD.
Danbury*•† .. Redwillow	See Indianola.
Dannebrog*•† ... Howard	Rasmus Hannibal.
Davenport*•† ..... Thayer	M. S. Gray.
▲David City*•† ..... Butler	HASTINGS & HALL.
Dawson*•† ... Richardson	See Falls City.
Daykin*•† ..... Jefferson	See Fairbury.
Decatur* ..... Burt	Thos. R. Ashley.
De Witt*•† ..... Saline	See Wilber.
Diller*•† ..... Jefferson	See Fairbury.
Dixon*•† ..... Dixon	See Ponca.
Dodge*•† ..... Dodge	G. W. Rosa.
Doniphan*•† ..... Hall	See Grand Island.
Dorchester*•† ..... Saline	See Crete.
Douglas*•† ..... Otoe	Charles H. Marshall.
Dubois*•† ..... Pawnee	See Pawnee City.
Dunbar*•† ..... Otoe	B. S. Littlefield.
Eagle*•† ..... Cass	See Lincoln.
East Omaha ..... Douglas	See Omaha.
Edgar*•† ..... Clay	Christy & Baden.
Elba* ..... Howard	See St. Paul.
Elgin*•† ..... Antelope	See Oakdale.
Elk Creek*•† ..... Johnson	See Tecumseh.
Elkhorn*•† ..... Douglas	See Waterloo.
Elm Creek*•† ..... Buffalo	See Kearney.
Elmwood*•† ..... Cass	W. D. Dermile.
Elsie*•† ..... Perkins	M. L. Mead.
▲Elwood*•† ..... Gosper	A. M. White.
Emerson*•† ..... Dixon	J. Leonard.
Eustis*•† ..... Frontier	See Curtis.
Exeter*•† ..... Fillmore	See Geneva.
▲Fairbury*•† ..... Jefferson	C. H. DENNEY.
Fairfield*•† ..... Clay	J. L. Epperson & Son.
Fairmont*•† ..... Fillmore	See Geneva.
Falls City*•†.. Richardson	J. R. WILHITE.
Farnam*•† ..... Dawson	See Elwood.
▲Filley*•† ..... Gage	See Crab Orchard.
Firth*•† ..... Lancaster	G. F. Collins.
Ft. Calhoun* Washington	See Blair.
Franklin*•† ..... Franklin	H. Whitmore.

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Town and County.	Name.
▲Fremont*† ..... Dodge	LOOMIS & ABBOTT. Established 1876. General law practice. Attorneys for Commercial National Bank and Home Savings Bank.
Friend*† ..... Saline	J. Palmer.
▲Fullerton*† ..... Nance	W. F. Critchfield.
▲Gandy* ..... Logan	See North Platte.
▲Geneva*† ..... Fillmore	FRANK W. SLOAN.
Genoa*† ..... Nance	M. V. Moudy.
▲Gering* ..... Scott's Bluff	M. J. Huffman.
Germantown*† .. Seward	See Seward.
Gibbon*† ..... Buffalo	G. W. Cherrington.
Giltner* ..... Hamilton	N. B. Payne.
Glenville*† ..... Clay	See Fairfield.
Gordon*† ..... Sheridan	S. H. Ladd.
Gothenburg*† ... Dawson	J. M. Ellingsworth.
Grafton*† ..... Fillmore	See Geneva.
▲Grand Island*† ..... Hall	R. R. HORTH.
▲Grant*† ..... Perkins	B. F. Hastings.
▲Greeley* ..... Greeley	G. W. Scott.
Greenwood*† ..... Cass	See Ashland.
Gresham*† ..... York	See York.
Gretna*† ..... Sarpy	See Papillion.
Guiderock*† .... Webster	See Red Cloud.
Haigler*† ..... Dundy	See Belkelman.
Hallam*† ..... Lancaster	See Lincoln.
Hampton*† .... Hamilton	See Aurora.
Hardy*† ..... Nuckolls	See Superior.
▲Harrisburg* ..... Banner	W. R. Hampton.
▲Harrison*† ..... Sioux	G. Guthrie.
▲Hartington*† ..... Cedar	MILLER & READY.
Harvard*† ..... Clay	L. G. Hurd.
▲Hastings*† ..... Adams	TIBBETS BROS., MOREY & FERRIS. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Havelock*† ... Lancaster	See Lincoln.
▲Hayes Center* ..... Hayes	A. G. Ready.
Hay Springs*† .. Sheridan	J. E. Gilmore.
▲Hebron*† ..... Thayer	J. T. McCUISTION.
▲Hemingford*† Boxbutte	W. M. Iodence.
Henderson*† ..... York	See York.
Herman*† ... Washington	See Blair.
Hickman*† .... Lancaster	W. B. Morrison.
Hildreth*† ..... Franklin	See Holdrege.
▲Holdrege*† ..... Phelps	ROBERT ST. CLAIR.
Holstein*† ..... Adams	See Hastings.
Homer* ..... Dakota	See Dakota City.
Hooper*† ..... Dodge	See Fremont.
Howe*† ..... Nemaha	See Auburn.
Howell*† ..... Colfax	See Leigh
Hubbell*† ..... Thayer	See Hebron.
Humboldt*† . Richardson	E. A. TUCKER.
Humphrey*† ..... Platte	R. P. Drake.
▲Hyannis*† ..... Grant	W. L. Matthews.
▲Imperial*† ..... Chase	S. S. Bishop.
Indianola*† .. Redwillow	J. S. PHILLIPS.
Ithaca*† ..... Saunders	See Wahoo.
Jackson*† ..... Dakota	Ed. T. Kearney.
Jansen*† ..... Jefferson	See Fairbury.
Johnson*† ..... Nemaha	I. H. Clagett.
Julian*† ..... Nemaha	Francis Brown.
Juniata*† ..... Adams	S. L. Brass.
Kearney*† ..... Buffalo	WARREN PRATT.
Kenesaw*† ..... Adams	S. H. Smith.
Kennard*† .. Washington	See Blair.
▲Kimball*† ..... Kimball	J. J. Kinney.
Laurel*† ..... Cedar	F. P. Voter.
Lawrence*† .... Nuckolls	See Nelson.
Lebanon*† .. Redwillow	See Indianola.
Leigh*† ..... Colfax	W. H. Carleton.
▲Lexington*† ..... Dawson	E. A. COOK.
Liberty*† ..... Gage	See Beatrice.
¶▲Lincoln*† .... Lancaster	TIBBETS BROS., MOREY & ANDERSON. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Lindsay*† ..... Platte	Edw. A. Brodbolt.
Linwood*† ..... Butler	See David City.
Litchfield*† .... Sherman	See Loup.
Lodgepole*† ... Cheyenne	See Sidney.
Longpine*† ..... Brown	J. S. Davisson.
Loomis*† ..... Phelps	Thomas L. Doherty.
Louisville*† ..... Cass	See Plattsmouth.
▲Loup*† ..... Sherman	R. J. Nightingale.
Lynch* ..... Boyd	Milo Warren.
Lyons*† ..... Burt	Fremont Everett.
▲Madison*† ..... Madison	WILLIS E. REED.
Madrid*† ..... Perkins	See Grant.
Malmo*† ..... Saunders	See Wahoo.
Marquette*† ... Hamilton	See Aurora.
Mason City*● ..... Custer	See Ansley.
Maywood*† ..... Frontier	See Stockville.
▲McCook*† .... Redwillow	C. E ELDRED
McCool Junction*† York	See York.
Mead*† ..... Saunders	See Wahoo.
MeadowGrove*† Madison	See Norfolk.
Merna*† ..... Custer	See Broken Bow.
Milford*† ..... Seward	T. A. Healey.
Millard*† ..... Douglas	J. O. Detweller.
Miller*† ..... Buffalo	O. F. Hamilton.
Milligan*† ..... Fillmore	See Geneva.
▲Minden*† ..... Kearney	L. W. HAGUE.
Monroe* ..... Platte	See Columbus.
Morsebluff*† ... Saunders	See Wahoo.
▲Mullen*† ..... Hooker	See Thedford.
Murdock*† ..... Cass	H. R. Neltzel.
Murray*† ..... Cass	See Plattsmouth.
▲Nebraska City*† .... Otoe	WILLIAM HAYWARD.
Nehawka*† ..... Cass	See Weeping Water.
▲Neligh*† ..... Antelope	Charles H. Kelsey.
▲Nelson*† ..... Nuckolls	COLE & BROWN.
Nemaha*† ..... Nemaha	See Auburn.
New Castle*† ..... Dixon	See Ponca.
Newman Grove*† Madi'n	C. A. Randall.
Newport*† ..... Rock	See Bassett.
▲Niobrara* ..... Knox	S. DRAPER.
Norden* ..... Keyapaha	M. P. Meholm.
Norfolk*† ..... Madison	DANIEL J. KOENIGSTEIN.
Northbend*† ..... Dodge	Ernest Kern.
▲North Platte*† .. Lincoln	HILLIARD S. RIDGELY.
Oak*† ..... Nuckolls	See Nelson.
Oakdale*† ..... Antelope	M. B. Putney.
Oakland*† ..... Burt	W. D. Smith.
Odell*† ..... Gage	See Blue Springs.
▲Ogallala*† ..... Keith	Albert Muldoon.
Ohiowa*† ..... Fillmore	C. A. Fowler.
▲Omaha*† ..... Douglas	T. W. BLACKBURN, McCague Block. Refers to Merchants National Bank.
" ..... "	CRANE & CRANE, N. Y. Life Bldg Refer to any National bank in Omaha.
" ..... "	McGILTON & HERRING, 421-423 First National Bank Building. Reference: Omaha National Bank.
" ..... "	B. N. ROBERTSON, Barker Block. Refers to any National bank in Omaha.
▲O'Neill*† ..... Holt	M. F. HARRINGTON.
Ong*† ..... Clay	S. W. Christy.
Orchard*† ..... Antelope	See O'Neill.
▲Ord*† ..... Valley	H. E. OLESON.
Orleans*† ..... Harlan	Beresford & Simpson.
▲Osceola*† ..... Polk	M. A. Mills.
Osmond*† ..... Pierce	Wm. H. Chappell.
Overton*† ..... Dawson	See Lexington.
Oxford*† ..... Furnas	J. H. Sherwood.
Page*† ..... Holt	See O'Neill.
Palisade*† .... Hitchcock	See Hayes Center.
Palmer*† ..... Merrick	See Central City.
Palmyra*† ..... Otoe	Charles A. Sweet.
Panama*● ..... Lancaster	John T. Marshall.
▲Papillion*† ..... Sarpy	James Hassett.
▲Pawnee City*† ... Pawnee	G. E. BECKER.
▲Pender*† ..... Thurston	G. T. Graves.
Peru*† ..... Nemaha	See Auburn.
Petersburg*† ..... Boone	O. F. Plum.
Phillips*† ..... Hamilton	See Aurora.
▲Pierce*† ..... Pierce	Douglas Cones.
Pilger*† ..... Stanton	See Stanton.
Plainview*† ..... Pierce	I. H. SEABURY.
Platte Center*† .... Platte	George N. Hopkins.
▲Plattsmouth*† ..... Cass	BYRON CLARK.
Pleasanton*† ..... Buffalo	See Kearney.
Plymouth*† .... Jefferson	See Fairbury
▲Ponca*† ..... Dixon	J. J. McCarthy.
Prague*† ..... Saunders	See Wahoo.
Ragan*† ..... Harlan	See Alma.
Randolph*† ..... Cedar	G. W. Wiltsie.
Ravenna*† ..... Buffalo	J. E. Mellett.
▲Red Cloud*† .... Webster	E. W. OVERMAN.
Republican City*† Harlan	N. J. Ludi.
Reynolds*† ..... Jefferson	See Fairbury.
Rising City* ..... Butler	See David City.
Riverton*† ..... Franklin	See Red Cloud.
Rogers*† ..... Colfax	See Schuyler.
Rulo*† ..... Richardson	George D. Kirk.
Rushville*† ..... Sheridan	C. L. DAVIS.
Salem*† ..... Richardson	J. A. Sheffer.
Sargent* ..... Custer	E. P. Savage.
Saronville*† ..... Clay	See Sutton.
▲Schuyler*† ..... Colfax	C. J. PHELPS.
Scribner*† ..... Dodge	Henry M. Kidder.
▲Seward*† ..... Seward	J. J. THOMAS.
Shelby*† ..... Polk	See Osceola.
Shelton*† ..... Buffalo	J. F. Walker.
Shickley*† ..... Fillmore	C. W. Price & Co.
Shubert*† .... Richardson	See Falls City.
▲Sidney*† ..... Cheyenne	LEROY MARTIN.
Silver Creek*† .... Merrick	See Central City.
Smithfield*† ..... Gosper	See Elwood.
Snyder*† ..... Dodge	See Fremont.
South Bend*† ..... Cass	See Greenwood.
South Omaha*† . Douglas	See Omaha.
Spencer* ..... Boyd	Sanford Parker.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Springfield*•†.....Sarpy	See Papillion.
▲Springview*....Keyapaha	C. E. Lear.
Stamford*•†.....Harlan	See Orleans.
▲Stanton*•†.....Stanton	A. A. KEARNEY.
Staplehurst*•†.....Seward	See Seward.
St. Edward*•†.....Boone	J. E. Wilson.
▲St. Paul*•† .....Howard	B. D. HAYWARD.
Steinauer*•†.....Pawnee	See Pawnee City.
Stella*•†.....Richardson	See Falls City.
Sterling*•†.....Johnson	E. R. Hitchcock.
▲Stockville* .....Frontier	L. H. Cheney.
Strang*•†.....Fillmore	G. D. Mathewson.
Stratton*•†.... Hitchcock	C. W. Shurtleff.
Stromsburg*•† ..... Polk	E. E. Stanton.
Stuart*•†..... Holt	J. A. Rice.
Sumner*•†.....Dawson	See Lexington.
Superior*•†.....Nuckolls	C. E. Adams.
Surprise*•†.....Butler	See David City.
Sutherland*•† ....Lincoln	See North Platte
Sutton*•†.....Clay	E. E. Hairgrove.
Swanton*•†.....Saline	See Wilber.
Syracuse*•†..... Otoe	F. E. Brown.
Tableerock*•†.....Pawnee	See Pawnee City.
Talmage*•†..... Otoe	D. W. Livingston.
▲Taylor* .....Loup	C. I. Bragg.
▲Tecumseh*•† ....Johnson	S. P. DAVIDSON.
▲Tekamah*•† .....Burt	A. N. Corbin, Jr.
Thayer*•†..... York	See York.
▲Thedford*•†.....Thomas	John H. Evans.
Tilden*•†.....Madison	F. L. Putney.
Tobias*•† .....Saline	See Fairbury.
▲Trenton*•† ....Hitchcock	W. O. Robinson.
▲Tryon.....McPherson	See North Platte.
Ulysses*•†.....Butler	C. M. Skiles.
Unadilla*•† .....Otoe	See Syracuse.
Union*•†..... Cass	See Weeping Water.
University Pl*† Lancaster	See Lincoln.
Upland*•†..... Franklin	See Holdrege.
Utica*•†.....Seward	H. M. Coleman.
▲Valentine*•†.....Cherry	F. M. Walcott.
Valley*•†.....Douglas	See Omaha.
Valparaiso*•†... Saunders	See Wahoo.
Verdigris .....Knox	See Niobrara.
Verdon*•†.... Richardson	See Falls City.
Vesta*•†..... Johnson	See Tecumseh.
Waco*•†.....York	See York.
▲Wahoo*•†..... Saunders	M. NEWMAN.
Wakefield*•† .....Dixon	J. H. Brown.
Wallace*•†.....Lincoln	See Grant.
Wauneta*•†.....Chase	See Imperial.
Wausa*•†..... Knox	H. M. McLeod.
Waverly*•†.....Lancaster	See Lincoln.
▲Wayne*•†.....Wayne	FRANK M. NORTHROP.
Weeping Water*•†...Cass	A. L. Timblin.
Western*•†..... Saline	See Wilber.
Weston*•†..... Saunders	See Wahoo.
▲West Point*•†....Cuming	T. M. MOODIE.
▲Wilber*•†.....Saline	J. H. Grimm.
Wilcox*•†..... Kearney	E. C. Dailey.
Wilsonville*•†.....Furnas	See Beaver City.
Winside*•† .....Wayne	H. E. Simons.
Wisner*•†.....Cuming	Oliver Oleson.
Woodlake*•†.....Cherry	See Valentine.
Wood River*•†.....Hall	O. M. Quackenbush.
Wymore*•†.....Gage	A. D. McCandless.
▲York*•† .....York	CHARLES F. STROMAN.
Yutan*•†..... Saunders	See Wahoo.

NEVADA.

Town and County.	Name.
▲Austin*•†..... ....Lander	W. D. Jones.
▲Belmont* .....Nye	See Austin.
Candelaria*•†.. Esmeralda	See Hawthorne.
¶▲Carson City*•†..Ormsby	TORREYSON & SUMMERFIELD.
▲Dayton*•†..... Lyon	John Lothrop.
▲Elko*•†..... Elko	E. S. Farrington.
▲Ely*.....White Pine	Frank X. Murphy.
▲Eureka*•†.....Eureka	P. Breen.
Gardnerville*•... Douglas	See Genoa.
▲Genoa*•..... Douglas	D. W. Virgin.
▲Hawthorne*•†. Esmeralda	George S. Green.
▲Ploche*•†..... Lincoln	George S. Sawyer.
▲Reno*•†.....Washoe	S. SUMMERFIELD.
" "	OSCAR J. SMITH.
▲Stillwater.....Churchill	T. H. Kent.
▲Virginia City*•†.... Storey	W. E. F. DEAL.
Wadsworth*•†....Washoe	See Reno.
▲Winnemucca*•† Humb'ldt	H. WARREN.

NEW HAMPSHIRE.

Town and County.	Name.
Alton*•†.....Belknap	See Laconia.
Andover*•†... Merrimack	Barron Shirley.
Ashland*•†..... Grafton	James L. Wilson.
Berlin*•†..... Coos	CHAMBERLIN & RICH.
Bristol*•†.....Grafton	Dearborn & Chase.
Canaan*•†.....Grafton	Geo. W. Murray.
Charlestown*•†.. Sullivan	See Claremont.
Claremont*•†.....Sullivan	COLBY & SON.
▲Colebrook*•†..... Coos	T. F. Johnson.
¶▲Concord*•†..Merrimack	MATTHEWS & SAWYER.
Conway*•†..... Carroll	J. B. Naal.
Derry*..... Rockingham	G. K. & B. T. Bartlett.
▲Dover*•†..... Strafford	ERNEST B. FOLSOM.
East Jaffrey*•†..Cheshire	See Peterboro.
Epping*•†... Rockingham	W. H. Drury.
▲Exeter*•†... Rockingham	EASTMAN & HOLLIS.
Farmington*•†..Strafford	Samuel S. Parker.
Fitzwilliam*•.... Cheshire	Amos J. Blake.
Francestown*•†. Hilsboro	See Peterboro.
Franklin*•†... Merrimack	JAMES E. BARNARD
Franklin Falls*†Merrim'k	Edward G. Leach.
Freedom*..... Carroll	See Conway.
Goffstown*•†... Hilsboro	Samuel Upton.
Gorham*•†..... Coos	A. R. Evans.
Great Falls*.....Strafford	See Somersworth.
Greenville*•† .. Hilsboro	Herbert J. Taft.
Hanover*•†..... Grafton	George H. Hitchcock.
▲Haverhill*•†.....Grafton	WM. F. WESTGATE.
Hillsboro..... Hilsboro	Samuel W. Holman.
Hillsboro Bridge*•† Hill'r	Samuel W. Holman.
Hinsdale*•†.....Cheshire	E. J. Temple.
▲Keene*•†..... Cheshire	JOHN E. ALLEN.
▲Laconia*•†..... Belknap	STONE & SHANNON.
Lakeport*•†.....Belknap	Hibbard & Hibbard.
▲Lancaster*•†..... Coos	Drew, Jordan & Buckley.
▲Lebanon*•† ..... Grafton	C. A. DOLE.
Lisbon*•†.....Grafton	George F. Morris.
Littleton*•†..... Grafton	Bingham, Mitchell & Batchelder.
▲Manchester*•†..Hilsboro	CYRUS H. LITTLE.
Meridith*•†..... Belknap	Bertram & Blaisdell.
Milford*•†..... Hilsboro	E. I. Kendall.
▲Nashua*•†..... Hilsboro	E. S. & H. A. CUTTER. Attorneys for R. G. Dun & Co.
" "	EDWARD H. WASON. Refers to First National and Second National Banks.
New Ipswich*†. Hilsboro	W. A. Preston.
New Market*•† Rockin'm	A. L. Mellows.
▲Newport*•†..... Sullivan	A. S. WAIT.
North Conway*•† Carroll	See Conway.
Orford*..... Grafton	Paul Long.
▲Ossipee*•†..... Carroll	Frank Weeks.
Penacook*•† . Merrimack	Willis G. Buxton.
Peterboro*•†... Hilsboro	J. F. Brennan.
Pittsfield*•†...Merrimack	E. A. Lane.
▲Plymouth*•†..... Grafton	Burleigh & Adams.
▲Portsmouth*•† Rock'ham	EDWARD H. ADAMS.
Raymond*•† Rockingham	John T. Bartlett.
Rochester*•† ... Strafford	LESLIE P. SNOW.
Salmon Falls*•† Strafford	See Dover.
Somersworth*•† Strafford	EDGERLY & MATHEWS.
Sunapee* ..... Sullivan	George Dodge.
Suncook*•†... Merrimack	Almon F. Burbank.
Tilton*•†..... Belknap	W. B. Fellows.
Troy*•† ..... Cheshire	See Keene.
Wakefield*•†..... Carroll	Arthur L. Foote.
Walpole*•†..... Cheshire	J. G. Bellows.
Whitefield*•†..... Coos	C. E. Wright.
Wilton*•† ..... Hilsboro	Geo. E. Bales.
Winchester*•†... Cheshire	H. W. Brigham.
Wolfboro*•† ..... Carroll	SEWELL W. ABBOTT.
Woodsville*•†....Grafton	Scott Sloane.

NEW JERSEY.

Town and County.	Name.
Absecon*•†..... Atlantic	See Atlantic City.
Allentown*†.. Monmouth	Harvey R. Bergen.
Alloway*•†.....Salem	See Salem.
Arlington*•†..... Hudson	See Jersey City.
Asbury Park*•†Monmo'th	DAVID HARVEY, JR.
Atlantic City*•†.Atlantic	Harry Wootton.
Atlantic High'ds*•† Mon.	See Asbury Park.
Barnegat*•†..... Ocean	See Toms River.
Bayonne*•†..... Hudson	VAN BUSKIRK & PARKER.
Belleville*•†..... Essex	Skinner & Ten Eyck.
Belmar*•†.....Monmouth	See Asbury Park.
▲Belvidere*•†.....Warren	GEORGE M. SHIPMAN.
Bergen Point*•†..Hudson	See Bayonne.
Beverly*•†.... Burlington	See Burlington.
Bloomfield*•†..... Essex	HARRY E. RICHARDS.
Bloomsbury*•† Hunterd'n	J. W. Creveling.
Boonton*•† ..... Morris	J. S. Salmon.
Bordentown*•†Burlingt'n	JOHN P. HUTCHINSON.
Boundbrook*•†. Somerset	H. C. Suydam.
▲Bridgeton*•† Cumberland	JOSEPH H. POWELL.
Burlington*•†.Burlington	HOWARD FLANDERS.
Butler*•†..... Morris	See Paterson.
Caldwell*•†..... Essex	See Montclair.
▲Camden*•†..... Camden	HENRY I. BUDD, JR.
Cape May*•†..... Cape May	J. M. E. Hildreth.
▲Cape May C.H.*•†.Cape M	J. M. E. Hildreth.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Carlstadt*† ..... Bergen	See Hackensack.
Cedarville*† Cumberland	B. T. Powell.
Chatham*† .....Morris	A. PHILETUS KONKLE.
Clayton*† ..... Gloucester	See Woodbury.
Clinton*† .....Hunterdon	See Flemington.
Closter*† ..... Bergen	C. B. Harvey.
Collingswood*• ..Camden	See Camden.
Cramer Hill*† .... Camden	See Camden.
Cranbury† .....Middlesex	A. S. Appelget.
Cranford*† ..... Union	See Elizabeth.
Deckertown*† ... Sussex	Henry C. Hunt.
Dover*† .....Morris	J. H. NEIGHBOUR.
East Orange*† ..... Essex	JEROME D. GEDNEY.
Eatontown*† Monmouth	See Long Branch.
Egg Harbor City*† Atlan.	A. Stephany.
▲Elizabeth*† .....Union	P. H. GILHOOLY.
Elmer*† ..... Salem	Abram Cochran.
Englewood*† .....Bergen	George R. Dutton.
Farmingdale*† Monm'th	See Freehold.
▲Flemington*† Hunterdon	WILLARD C. PARKER.
Fort Lee* ..... Bergen	See Hoboken.
Franklin*• .... Essex	See Newark.
▲Freehold*† ...Monmouth	FRANK P. McDERMOTT.
Frenchtown*† Hunterd'n	L. D. Hagaman.
Glassboro*† . Gloucester	See Woodbury.
Gloucester City*• Camd'n	See Camden.
Guttenburg*† .... Hudson	See Hoboken.
▲Hackensack*† ... Bergen	Wm. M. Johnson.
Hackettstown*† . Warren	J. C. Allen.
Haddonfield*† ...Camden	Chas. R. Stevenson.
Hammonton*† ..Atlantic	A. J. King.
Harrison*† ..... Hudson	See Jersey City.
Hightstown*† ....Mercer	R. M. J. SMITH.
Hoboken*† ..... Hudson	LEWIS R. McCULLOCH.
Hopewell*† .....Mercer	John S. Van Dike.
Irvington *† ..... Essex	See Newark.
Jamesburg*† . Middlesex	See New Brunswick.
▲Jersey City*† ....Hudson	FRANK P. McDERMOTT, 259 Washington St. Reference: Hon. Gilbert Collins, Justice Supreme Court, New Jersey.
" ..... "	QUEEN & TENNANT, 76 Montgomery St. References: Hudson County, Second National Banks, N. J. Title Guarantee & Tr. Co., and Commercial Tr. Co.
" ..... "	WALLIS, EDWARDS & BUMSTED, No. 1 Exchange Place. Counsel in bank and corporation matters.
Kearney† ..... Hudson	See Jersey City.
Keyport*† ....Monmouth	B. B. Ogden.
Lakewood*† .....Ocean	T. J. K. Brown.
Lambertville*† . Hunter'n	WALTER F. HAYHURST.
Long Branch*† Monm'th	HENRY S. TEGHUNE.
Madison*† ..... Morris	C. A. Rathbun.
Manasquan*† . Monmouth	H. H Wainright.
Matawan*† .. Monmouth	See Long Branch.
▲May's Landing*† Atlantic	See Atlantic City.
Medford*† ...Burlington	See Mount Holly.
Merchantville*† Camden	See Camden.
Metuchen*† .. Middlesex	See New Brunswick.
Millburn*† .....Essex	See Orange.
Millville*† .Cumberland	Martin W. Lane.
Montclair*† .....Essex	EDWIN B. GOODELL.
Moorestown*† Burlingt'n	S. K. Robbins.
▲Morristown*† ....Morris	HENRY C. PITNEY, JR.
▲Mount Holly*† Burlingt'n	FRANKLIN B. LEVIS.
▲Newark*† .....Essex	DE WITT & PROVOST. Attorneys for the North Ward National Bank.
" ..... "	GALLAGHER & RICHARDS. Refer to Essex Co. National Bank.
" ..... "	GUILD, LUM & TAMBLIN. Attorneys for German National Bank.
▲New Brunsw'k*† .Mid'sx	HOWARD A. REYNOLDS.
New Durham*† ..Hudson	See Jersey City.
▲Newton*† ..... Sussex	Theodore Simonson.
Ocean City*† ..Cape May	A. A. Howell.
Ocean Grove*† Monmouth	See Asbury Park.
Orange*† ..... Essex	BLAKE & HOWE.
Oxford*† ..... ▲ Warren	See Belvidere.
Palmyra*† .... Burlington	See Burlington.
Passaic*† ..... Passaic	JOHN T VAN RIPER.
▲Paterson*† ..... Passaic	FREDERICK F. SEARING.
Paulsboro*† ..Gloucester	See Woodbury.
Pemberton*† ..Burlington	See Mt. Holly.
Penn Grove*† ..... Salem	See Salem.
Pennington*† ..... Mercer	T. D. Durling.
Perth Amboy*† Middlesex	JOSEPH E. STRICKER.
Phillipsburg*† .. Warren	I. Blair Reiley.
Plainfield*† .....Union	CHARLES A. REED.
Pleasantville*† ..Atlantic	See Atlantic City.
Point Pleasant*† . Ocean	Thomas Curtis.
Princeton*† ..... Mercer	FERGUS A. DENNIS.
Rahway*† ..... Union	LESLIE LUPTON.
Raritan*† ..... Somerset	See Somerville.
Redbank*† ... Monmouth	EDMUND WILSON.

Town and County.	Name.
Ridgewood*† .....Bergen	Cornelius Doremus.
Riverside*† .. Burlington	See Burlington.
Rockaway*† ..... Morris	John F. Stickle.
Rutherford*† .....Bergen	ADDISON ELY.
▲Salem*† .....Salem	W. T. HILLIARD.
Seabright*† .. Monmouth	See Atlantic Highlands.
Sea Isle City*† . Cape May	Thos. W. Sudlum.
▲Somerville*† ...Somerset	JAMES J. BERGEN.
South Amboy*† Middlesx	See Perth Amboy.
South Orange*† ... Essex	See Orange.
South River*† Middlesex	See New Brunswick.
Summit*† ..... Union	LEROY A. GIBBY.
Swedesboro*† Gloucester	Edgar Shivers.
▲Toms River*† .....Ocean	J. W. Carmichael.
Town of Union† ..Hudson	See Hoboken.
¶▲Trenton*† .....Mercer	FRANCIS C. LOWTHORP. Attorney for Broad St. National Bank and R. G. Dun & Co.
" ..... "	ERWIN E. MARSHALL. Refers to Trenton Trust & Safe Deposit Co.
Tuckerton*† ..... Ocean	See Toms River.
Union*† .....Union	See Elizabeth.
Vincentown*† Burlingtn	See Mount Holly.
Vineland*† ..Cumberland	HENRY S. ALVORD.
Washington*† ... Warren	William A. Stryker.
Weehawken*† ..... Hudson	See Hoboken.
Westfield*† ..... Union	See Elizabeth.
West Hoboken*† Hudson	A. A. Rich.
West New York..Hudson	See Hoboken.
Woodbridge*† Middlesex	See Rahway.
▲Woodbury*† . Gloucester	DAVID O. WATKINS.
Woodstown*† ..... Salem	Enoch S. Fogg.

NEW MEXICO.

▲Alamogordo*• .....Otero	William A. Hawkins.
▲Albuquerque*† Bernalillo	JOHNSTON & FINICAL.
▲Aztec* ....San Juan	Robert C. Prewitt.
▲Carlsbad*† .. ..Eddy	FREEMAN & CAMERON.
▲Clayton*† .....Union	O. T. Toombs.
Deming*† .....Grant	S. M. Ashenfelter.
East Las Vegas*† . San Mig'l	A. A. Jones.
Eddy ..... Eddy	See Carlsbad.
Gallup*† .....Bernalillo	L. L. Henry.
▲Hillsboro* ..... Sierra	A. B. Elliott.
▲Las Cruces*† . Donna Ana	S. B. Newcomb.
▲Las Vegas*† .. San Miguel	W. G. HAYDEN.
▲Lincoln* .....Lincoln	E. W. HULBERT.
▲Los Lunas*† ....Valencia	See Albuquerque.
Magdalena*† .... Socorro	See Socorro.
▲Mora* ..... Mora	See Las Vegas.
▲Puerto de Luno* Guadalo'p	See Las Vegas.
Raton*† .....Colfax	CHARLES SPRINGER.
▲Roswell*† .....Chaves	Alexander J. Nisbet.
San Marcial*† ....Socorro	See Socorro.
¶▲Santa Fe*† ... Santa Fe	GEORGE W. KNAEBEL.
▲Silver City*† .....Grant	BARNES & APPEL.
▲Socorro*† .....Socorro	W. H. WINTER.
Springer*† .....Colfax	H. Seaberg.
▲Taos* ..... Taos	See Las Vegas.
▲Tierra Amarilla. Rio Ar'ba	See Santa Fe.
Whiteoaks* .. ....Lincoln	Watson & Lund.

NEW YORK.

Adams*† ..... Jefferson	A. F. & T. F. Saunders.
Addison*† ..... Steuben	DELMAR M. DARRIN.
Afton*† ..... Chenango	George A. Haven.
Akron*† ..... Erie	Paxon & Paxon.
¶▲Albany*† ..... Albany	WILLIAM LANSING. Attorney for National Commercial Bank.
" ..... "	MONTIGNANI, MALLORY & ELMENDORF. Attorneys for Mechanics & Farmers Bank.
" ..... "	ROSENDALE & HESSBERG. Refer to any in Albany.
▲Albion*† ..... Orleans	SIGNOR & WAGE.
Alfred* ..... Allegany	See Hornellsville.
Allegany*† ..Cattaraugus	W. C. Overton.
Amenia*† ..... Dutchess	George H. Swift.
Amityville*† ..... Suffolk	S. P. Hildreth.
Amsterdam*† ...Montg'y	NISBET & HANSON.
Andes* ..... Delaware	B. Johnson.
Andover*† ..... Allegany	CLAYTON L. EARLEY.
Angelica*† ..... Allegany	D. D. Dickinson.
Antwerp*• ..... Jefferson	John C. Trolan.
Arcade*† ..... Wyoming	G. A. Barnes.
▲Argyle* ..... Washington	John B. Conway.
Attica*† ..... Wyoming	O. H. & W. E. Hopkins
▲Auburn*† ..... Cayuga	AMASA J. PARKER.
Aurora*† ..... Cayuga	John A. Hudson.
Avoca*† ..... Steuben	E. W. Bozard.
Avon*† ..... Livingston	Wm. Carter.
Babylon*† ..... Suffolk	J. R. Reid.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
Bainbridge*•† ..Chenango	George I. Skinner.
Baldwinsville*•†.Onond'a	Fred. A. Marvin.
▲Ballston Spa*•†..Saratoga	JESSE S. L'AMOREAUX.
▲Batavia*•† ..... Genesee	SAFFORD E. NORTH.
▲Bath*•†..... Steuben	REUBEN R. LYON.
Bay Shore*•†.....Suffolk	E. S. Monbray.
Belfast*•†..... Allegany	See Angelica.
▲Belmont*•†.....Allegany	Reynolds, Brown & Reynolds.
Bergen*•† ..... Genesee	See Batavia.
▲Binghamton*•† .. Broome	BABCOCK, SPERRY & VAN CLEVE. Refer to Strong State Bank and Susquehanna Valley Bank.
Bolivar*•† ..... Allegany	Curtis & Bliss.
Boonville*•† ..... Oneida	B. A. Capron.
Brewster*•†..... Putnam	A. J. Miller.
Brocton*•†...Chautauqua	F. C. Lewis.
Brockport*•† ..... Monroe	DANIEL HOLMES.
Brookfield* ..... Madison	N A. Crumb.
▲Brooklyn*•† ..... Kings	See New York City.
▲Buffalo*•† .....Erie	FREDERICK O. BISSELL, 110 Pearl Street (Dun Bldg.) Collections, commercial and real estate law especially. Refers to R. G. Dun & Co., Buffalo; City National Bank, Fidelity Trust & Guaranty Co., Thornton & Chester Milling Co., and W. H. Granger & Co.
" ..... "	DAY & SANDERS, 1200-1202 Prudential Bldg. Refer to Columbia National Bank.
" ..... "	CLINTON B. GIBBS, 85 Erie County Savings Bank Building Refers to Third National Bank
" ..... "	HAMMOND & HAMMOND, 85 West Eagle Street. Refers to City National Bank.
" ..... "	CHAS. B. WHEELER, Erie Co. Savings Bank Bldg. General Practice in State and Federal Courts.
Caledonia*•† . Livingston	D. C. Hebbard.
Cambridge*•† Washingt'n	Westfall & Hill.
Camboen*•† ..... Onedia	P. H. FITZGERALD.
Campbell*•† .....Steuben	See Corning.
Canajoharie*•† ..Montg'y	H. L. Huston.
▲Canandaigua*•† ..Ontario	F. H. HAMLIN.
Canaseraga*•† ..Allegany	D. H. Holliday.
Canastota*•† .... Madison	A. O. Briggs.
Candor*•† ..... Tioga	J. T. GRIDLEY.
Canisteo*•† ..... Steuben	Eli Soule.
▲Canton*•† ..St. Lawrence	ALMERON Z. SQUIRES.
Cape Vincent*•†Jefferson	MORRIS E. LEE.
▲Carmel*•† .....Putnam	George E. Anderson.
Carthage*•†.....Jefferson	FRANK T. EVANS.
Castile*•†.....Wyoming	E. B. Windsor.
Castleton*•†...Rensselaer	B. W. Stryker.
▲Catskill*•† ..... Greene	OSBORN & BLOODGOOD.
Cattaraugus*•†Catta'agus	D. E. Powell.
Cazenovia*•† .....Madison	M. H. Kiley.
Champlain*•† ..... Clinton	W. H. Dunn.
Chateaugay*•† ..Franklin	A. B. Cooney.
Chatham*•† .... Columbia	McCLELLAN & DARDESS.
Cherryv'r'k*•†.Chaut'qua	E. M. Curtis.
Cherry Valley*•† .Otsego	S. W Barnum.
Chester*•† .....Orange	J. E. Mellick.
Chittenango*•† ...Madison	Charles Kellogg.
Churchville*•†.....Monroe	See Brockport.
Cincinnatus*•...Cortland	John H. Murray.
Clayton*•† ..... Jefferson	W. H. REES.
Cleveland*•† .....Oswego	James Gallagher.
Clifton Springs*•†Ontario	E. A. Griffith.
Clinton*•† ..... Oneida	Martin & Ives.
Clyde*•† ..... Wayne	George W. Cowles
Cobleskill*•†...Schoharie	C. H. Holmes.
Cohocton*•† .....Steuben	S. J Depew.
Cohoes*•† .....Albany	HENRY A. STRONG
Cold Spring*•† ...Putnam	W. H. Haldane.
Collegepoint*•† ...Queens	Wm. Sutter.
▲Cooperstown*•†...Otsego	Charles T. Brewer
Corning*•† .....Steuben	PAGE, TULLY & FERRIS.
Cornwall on H.*•†.Orange	Daniel E. Pope.
▲Cortland*•† .....Cortland	DOUGHERTY & MILLER.
Coxsackie*•† .....Greene	See Catskill.
Crown Point*•† .....Essex	See Port Henry.
Cuba*•† .....Allegany	J. C. Leggett.
Dansville*•† ..Livingston	B. G. FOSS.
Dayton*•† ....Cattaraugus	N. M. Allen.
▲Delhi*•† .....Delaware	Wagner & Fisher.
Depew*•†.....Erie	See Lancaster.
Deposit*•†.....Broome	C. E. Scott.
Deruyter*•† ..... Madison	W. E. Burdick.
Dobb's Ferry *•†Westch'r	Townsend & McClelland.
Dolgeville*•†...Herkimer	Geo. P. Ward.
Dover Plains*•†.Dutchess	See Poughkeepsie.
Dundee*•† .....Yates	L. J. WILKIN.
Dunkirk*•† ..Chautauqua	STEARNS & WARNER.
Earlville *•†....Chenango	S. B. Cloyes.
East Aurora *•†.....Erie	FRANK R. WHALEY.

Town and County.	Name.
E. Bloomfield*† ..Ontario	See Canandaigua.
East Hampton*•†.Suffolk	See Sag Harbor.
E. Randolph*Cattaraugus	Goodwill & Benson.
Edmeston*•† .....Otsego	U. G. Welch.
▲Elizabethtown*† ...Essex	A. K. Dudley.
Ellenville*•† .....Ulster	G. G. & J. B. Keeler.
Ellicottville*•† Cattar'gus	J. O. CLARK.
Ellington*.... Chautauqua	See Jamestown.
▲Elmira*•†.....Chemung	HERENDEEN & MANDEVILLE. Attorneys for Merchants National Bank.
Erieville*•† .....Madison	See Morrisville.
Fairport*•†.....Monroe	See Rochester.
Farmer*•† .....Seneca	See Ovid.
Far Rockaway*•†.Queens	See Jamaica.
Fayetteville*•† Onondaga	Clarence Austin.
Fillmore*•† .....Allegany	R. L. Richardson.
Fishkill*•† .....Dutchess	See Poughkeepsie.
Fishkill onHds'n*•†Dutc's	J. F. Schlosser.
Flushing*•† .....Queens	M. D. GOULD.
▲Fonda*•†....Montgomery	J. S. Sitterley.
Forestville*•† Chautauq'a	A. W. Hull.
Fort Ann*•†. Washington	See Sandyhill.
Fort Edward*•†Wash'ton	A. D. Wait.
Fort Plain*•†Montgom'ry	D. C. Shults.
Frankfort*•†...Herkimer	H. H. Ingham.
Franklin*•† .....Delaware	L. F. Raymond.
Franklinville*•† Cattar'us	George E. Spring.
Fredonia*•† .Chautauqua	B. F. SKINNER.
Freeport*•† .....Nassau	George Wallace.
Friendship*•† ...Allegany	A. L. Elliott.
Fulton*•†.....Oswego	MEAD & STRANAHAN.
Fultonville*•†Montgom'y	R. B. Fish.
Gainesville*•†...Wyoming	See Warsaw.
▲Geneseo*•† ....Livingston	JOHN R. STRANG.
Geneva*•† .....Ontario	HAWLEY, NICHOLAS & HOBKINS.
Gilbertsville*† ....Otsego	See Cooperstown.
Glencove*•† .....Nassau	E. T. Payne.
Glens Falls*•† ....Warren	A. J. CHERITREE.
Gloversville*•† ....Fulton	BAKER & BURTON.
▲Goshen*•†.....Orange	J. W. GOTT.
Gouverneur*•†.St.Law'ce	Conger & Orvis.
Gowanda*•† .Cattaraugus	F. J. Blackman.
Granville*•† .Washington	S. E. Everets.
Greene*•† .....Chenango	M. F. Porter.
Greenport*•†.....Suffolk	LE ROY E. RAYNOR.
Greenwich*•† Washingt'n	C. C. Vankirk.
Groton*•†.....Tompkins	H. S. Hopkins.
Hamburg*•†.....Erie	Fayette Kelly.
Hamilton*•† .....Madison	Joseph Mason.
Hammondsport*•†.Steu'n	W. S. Drew.
Hancock*•†.....Delaware	Frank Taylor.
Hannibal*•† .....Oswego	D. D. Metcalf.
Havana..... Schuyler	See Watkins.
Haverstraw*•† .Rockland	THOMAS H. LEE.
Hempstead*• .....Nassau	A. R. Griffin.
▲Herkimer*•† ...Herkimer	C. E. SNYDER.
Hermitage* ....Wyoming	See Warsaw.
Hobart*•†.....Delaware	Edward O'Connor.
Holland*•† .....Erie	See East Aurora.
Holland Patent*•† Oneida	W. J. Williams.
Holley*•† .....Orleans	H. O. Jones.
Homer*•† .....Cortland	E. L. Stone.
Honeoye Falls*•†.Monroe	C. A. Stuart.
Hoosick Falls*•† Rensse'r	GEO. E. GREENE.
Hornellsville*•†..Steuben	BEARD & ALLEN.
Horseheads*•†...Chemung	D. C. Curtis.
▲Hudson*•† .....Columbia	ISAAC N. COLLIER.
Hume* .....Allegany	E. E. & G. W. Harding.
Huntington*•† ....Suffolk	THOMAS YOUNG.
Ilion*•† .....Herkimer	Thomas & A. D. Richardson.
▲Ithaca*•†.....Tompkins	G. B. DAVIS.
▲Jamaica*•† .....Queens	WILLIAM W. GILLEN.
Jamestown*•† .Chautau'a	FOWLER & WEEKS.
▲Johnstown*•† .....Fulton	FRED LINUS CARROLL.
Jordan*† .....Onondaga	John McLaughlin.
Keeseville*•† .....Essex	Hewitt & Wolcott.
Kinderhook*•† Columbia	Gerrit S. Collier.
▲Kingston*•† .....Ulster	JOHN G. VAN ETTEN.
LakeGeo Ass'bly*Warren	See Glens Falls.
▲Lake Pleasant*† Hamilton	See Northville.
Lancaster*•† .....Erie	H. B. Van Peyma.
Lansingburg*•†.Rensselr	H. N. GREENE.
Leroy*•† .....Genesee	W. H. Smith.
Liberty*•†.....Sullivan	D. S. Hill.
Lima*•† .....Livingston	H. H. Thompson.
Littlefalls*•† .. Herkimer	RAYMOND D. FULLER.
▲Little Valley*•† Cattar'us	Ernest H. Woodruff.
Livonia*•†.....Livingston	Charles Ward.
Locke*•†.....Cayuga	See Moravia.
▲Lockport*•† .....Niagara	W. H. & F. A. RANSOM.
Long Island City*•† Qu'ns	MANLEY & WADLEY.
▲Lowville*•†.....Lewis	Fred. C. Schraub.
▲Lyons*•† .....Wayne	DWIGHT S. CHAMBERLAIN.
Madrid*•....St. Lawrence	F. J. Merriman.
▲Malone*•† .....Franklin	GILBERT & WELLS.
Mamaroneck*•†Weste'ter	See New Rochelle.
Marathon*•†.....Cortland	John H. Miller.
Margaretville*†.Delaware	A. P. Carpenter.

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Town and County.	Name.
Massena*†...St. Lawrence	H. B. Chase.
Matteawan*†.. Dutchess	S. K. Phillips.
▲Mayville*†.. Chautauqua	VAN DUSEN & MARTIN.
Mechanicsville*†. Sarat'a	J. F. Terry.
Medina*●.....Orleans	Filkins & Coe.
Mexico*†.....Oswego	C. I. Miller.
Middleburg*†. Schoharie	Dow Beekman.
Middleport*†....Niagara	G. F. Thompson.
Middletown*†....Orange	DILL & COX.
Milford*● .....Otsego	J. V. Guernsey.
Millbrook*†.... Dutchess	See Poughkeepsie.
Millerton*†.... Dutchess	Collins Sheldon.
Mineola*†.....Nassau	GEORGE B. STODDART.
Mohawk*†.... Herkimer	James B. Rafter.
▲Monticello*†.... Sullivan	Timothy F. Bush.
Montour Falls*†Schuyler	Frank Johnson.
Moravia*†.....Cayuga	S. E. Day.
Morris*†.....Otsego	M. L. Bridges.
Morrisania*†.. New York	See New York City.
▲Morrisville*†... Madison	H. B. Coman.
Mt. Kisco*†. Westchester	See New Rochelle.
Mt. Morris*†. Livingston	John M. Hastings.
Mt. Vernon*†..Westc'ter	FRANK A. BENNETT.
Naples*†..... Ontario	Lincoln & Lincoln.
Newark*†..... Wayne	M. I. Greenwood.
New Berlin*†. Chenango	O. F. Matterson.
New Brighton*†. Richm'd	DE GROOT, RAWSON & STAFFORD
Newburg*†.....Orange	A. H. F. SEEGER.
▲New City*●..... Rockland	See Spring Valley.
New Paltz*†.....Ulster	J. N. Vanderlyn.
Newport*†.....Herkimer	C. L. Fellows.
New Rochelle*†Westch'r	LINCOLN G. BACKUS.
▲New York City*† N. Y'k	JOHN A. AMUNDSON, 146 Broadway. Corporation, surrogate, and general practice. Refers to National Park Bank.
" ..... "	BAGGOTT & RYALL, 309 Broadway. Counsel in bank and corporation matters. Refer to Importers & Traders Nat'l Bank
" ..... "	BRIESEN & KNAUTH, 229 Broadway. Attorneys for Knauth, Nachod & Kuhne, bankers.
" ..... "	ELISHA K. CAMP, 135 Broadway General practice. Counsel for American Graphophone Co. and Columbia Phonograph Co. Reference: Nat. Bk. of the Republic
" ..... "	CARTER, HUGHES & DWIGHT Attorneys and counselors at law, 96 Broadway and 6 Wall St. (Numbers 150-160). Walter S. Carter, Charles E. Hughes, Edward F. Dwight, Arthur C. Rounds, Marshall B. Clarke, Geo. W. Schurman, Carl A. Hansmann, Lindsay Russell, Thomas H. Rothwell. Cable address, "Carswal"
" ..... "	LOUIS F. DOYLE, 41 Park Row, Times Building. Attorney for National Park Bank of New York.
" ..... "	HASTINGS & GLEASON, 265 Broadway. General practice; commercial, insurance, corporation and banking. Counsel for the National Bank of the Republic
" ..... "	M. S. & I. S. ISAACS, 27 Pine St. General practice. Attorneys for Columbia Bank.
" ..... "	JAY & CANDLER, 48 Wall St William Jay, counsel for Continental Trust Co. of N. Y Flamen B. Candler, N. Y., counsel for Second National Bank of Norwich, Conn.
" ..... "	GEORGE C. LAY, 100 Broadway Refers to National Shoe & Leather Bank.
" ..... "	CHARLES EDGAR MILLS, 115 Broadway. Commissioner for all States and Territories. Taking depositions for State courts a specialty. Acknowledgments, affidavits, etc.
" ..... "	MIRON W. NEAL, 115 Broadway. General practice. Reference: W. N. Coler & Co., 32 Nassau St.
" ..... "	PECKHAM, WARNER & STRONG, 111 Broadway. Refer to First National Bank, Chicago, Ill.
▲New York City*† N. Y'k (*Continued.*)	REED, SIMPSON, THACHER & BARNUM, 10 Wall St. Attorneys for the Chase National Bank.
" ..... "	SETH B. ROBINSON, 208 Broadway. Refers to Chase National Bank. Attorney for Merchants Exchange National Bank.
Niagara Falls*†. Niagara	DUDLEY, GRAY & HIGHLAND
Nineveh*†..... Broome	See Deposit.
North Collins*†.... Erie	E. K. Sherman.
North Granville* Wash'n	Samuel Thomas.
Northport*†..... Suffolk	C. B. Partridge.
N. Tonawanda*† .Niagara	WARNER & LINDSAY.
Northville*†..... Fulton	Lee S. Anibal.
▲Norwich*†.....Chenango	GEO. W. RAY.
Norwood*†. St. Lawrence	Willis J. Fletcher.
Nunda*†.....Livingston	E. C. Olney.
Nyack*†.....Rockland	See Haverstraw.
Oakfield*†..... Genesee	B. F. Hawes.
Ogdensburg*†St. L'w'nce	MALBY & LUCEY.
Olean*†..... Cattaraugus	FRED L. EATON.
Oneida*†.....Madison	H. W. COLEY.
Oneonta*†..... Otsego	George M. Bristol.
▲Oswego*†.....Oswego	COON & BENTLEY.
▲Ovid*†.....Seneca	Benjamin Franklin.
▲Owego*†..... Tioga	CLARK & TRUMAN.
Oxford*†.....Chenango	W. H. Hyde.
Oyster Bay*†.....Nassau	Herbert L. Fordham.
Painted Post*†.. Steuben	See Corning.
Palmyra*†.....Wayne	H. R. DURFEE.
Parish*†.....Oswego	H. D. Nutting.
Patchogue*†..... Suffolk	Walter H. Jaycox.
Pawling*†..... Dutchess	W. Downing.
Peekskill *† Westchester	LENT & HERRICK.
▲Penn Yan*†..... Yates	JOHN T. KNOX.
Perry*†.....Wyoming	Morris A. Lovejoy.
Phelps*†..... Ontario	Samuel S. Partridge.
Philadelphia*†. Jefferson	J. F. Larue.
Phœnix*†.....Oswego	A. J. BROWN.
Pike* .....Wyoming	G. S. Van Gorder.
Pine Plains*† .. Dutchess	Frank Eno.
▲Plattsburg*†..... Clinton	RILEY & HEALEY.
Poland*†..... Herkimer	Milton Howe.
Port Chester*†W'stch't'r	JEROME A. PECK.
Port Henry*†..... Essex	Rowe & Pyrke.
Port Jefferson*† Suffolk	Thomas J. Ritch, Jr.
Port Jervis*†.... Orange	WILLIAM H. CRANE.
Potsdam*† St. Lawrence	A. X. Parker.
▲Poughkeepsie*†Dutchess	CHARLES F. COSSUM.
Prattsburg*●.....Steuben	James Flaherty.
Pulaski*†.....Oswego	S. C. HUNTINGTON.
Randolph*†. Cattaraugus	Crowley & Terry.
Redcreek*†..... Wayne	C. O. Peterson.
Red Hook*†.... Dutchess	J. W. Elseffer.
Rensselaer●...Rensselaer	See Troy.
Rhinebeck*†.... Dutchess	A. Lee Wager.
Richfield Springs*†O'ego	J. D. Reed.
▲Richmond*† Richmond	See New York City.
Richmondville*† S'h'rle	E. A. Dox.
Ripley*† ...Chautauqua	See Jamestown.
▲Riverhead*†..... Suffolk	ERNEST W. TOOKER.
▲Rochester*†..... Monroe	ELBRIDGE L. ADAMS. Refers to Bank of Monroe; Trust and Safe Deposit Co.; Central Bank, and Monroe Co. Sav. Bank.
" ..... "	HENRY G. DANFORTH. Refers to The Mutual Life Ins. of N.Y.; Powers Bank and Union Bank, Rochester.
Rockville Center*† Nas'u	John Lyon.
Rome*†.....Oneida	A. DELOS KNEELAND.
Rondout*†..... Ulster	JOHN G. VAN ETTEN.
Roslyn*†.....Nassau	Eastman & Eastman.
Rushford*†.....Allegany	R. B. Lanning.
Sag Harbor*†.... Suffolk	George C. Raynor.
Salamanca*† Catt'raugus	ANSLEY & SPENCER.
Salem*† ..... Washington	Fred Fraser.
Sandycreek*● ....Oswego	U. Bartlett.
Sandyhill*† ...Wash'ton	D. J. Sullivan.
Saranac Lake*† Franklin	A. K. BOTSFORD.
Saratoga Spr'gs*●Sarat'ga	C. S. & C. C. LESTER.
Saugerties*† ..... Ulster	M. F. KENNEY.
Sayville*† ..... Suffolk	See Patchogue.
▲Schenectady*† .Sc'n't'dy	EVERETT SMITH.
Schenevus*†..... Otsego	Graham & Baldwin.
▲Schoharie*† ..... Schoharie	C. W. Hinman.
Schuylerville*†. Saratoga	W. E. Bennett.
Scio*† .....Allegany	See Wellsville.
Seneca Falls*†..... Seneca	HAMMOND & HAMMOND.
Sherburne*†....Chenango	Charles A. Fuller.
Sherman*†. Chautauqua	See Jamestown.
Shortsville*† .....Ontario	W. C. Ellis.
Sidney*† .....Delaware	WILLIAM THORP.
Silver Creek*†. Ch'ta'qua	C. G. Babcock.
Sinclairville*† Ch'ta'qua	O. Edson.
Sing Sing*† Westchester	SAMUEL WATSON.
Skaneateles*† Onondaga	C. R. Milford.

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Town and County.	Name.
Sodus*•† ..... Wayne	B. C. Reede.
Southampton*•†..Suffolk	Henry H. Chatfield.
Southold*•† .....Suffolk	Albert C. Case.
Spencer*•† .....Tioga	C. O. Seaburg.
Springville*•† .....Erie	E. A. Scott.
Stanford*•† ....Delaware	C. L. Andrus.
Stapleton*† ....Richmond	JOHN WIDDECOMBE.
St. Johnsville*•† Mtg'm'ry	Charles A. Stone.
Stockton* ....Chautauqua	See Dunkirk.
Suspension Br'ge*•† N'g'a	See Niagara Falls.
▲Syracuse*•† ....Onondaga	WILSON, COBB & RYAN. Refer to Merchants National Bk.
Tarrytown*•†Westchest'r	H. C. GRIFFIN.
Theresa*•† .....Jefferson	C. A. Van Allen.
Ticonderoga*•†.....Essex	H. D. Hoffnagle.
Tonawanda*•† ..... Erie	Harrington & Premus.
▲Troy*•† .....Rensselaer	DAVENPORT & HOLLISTER. Attorneys for Mutual National Bank.
" ..... "	CHARLES I. WEBSTER. Commercial litigation and collections a specialty.
Trumansburg*•† .Tom'k's	J. A. Milne.
Truxton*† .....Cortland	A. L. Kenney.
Unadilla*•† .....Otsego	See Oneonta.
Union Springs*•† .Cayuga	Arthur M. Seckel.
▲Utica*•† .....Oneida	CHARLES G. IRISH. Attorney for First National Bank.
" ..... "	MILLER, FINCKE & BRANDEGEE. Attorneys for the Oneida National, Second National, and the Savings Bank of Utica.
" ..... "	RISLEY & LOVE. Attorneys for Fidelity & Deposit Co. of Maryland. Reference: Any bank in Utica.
Vernon*•† .....Oneida	S. S. Judson.
Victor*•† .....Ontario	Ellis A. Griffith.
Walden*•† .....Orange	A. S. Embler.
Walton*•† .....Delaware	Fancher & White.
Wappinger's F'ls*•†Duc's	George Wood.
Warrensburg*•† ..Warren	L. E. REOUX.
▲Warsaw*•† ....Wyoming	BOTSFORD & BOTSFORD.
Warwick*† .....Orange	F. V. Sanford.
Waterford*•† ....Saratoga	F. A. Martin.
▲Waterloo*•† .....Seneca	FREDERICK L. MANNING.
▲Watertown*•† ..Jefferson	HARVEY W. STEELE.
Waterville*•† ..... Oneida	L. P. Fuess.
Watervliet ..... Albany	See Troy.
▲Watkins*•† .....Schuyler	CHARLES M. WOODWARD.
Waverly*•† .....Tioga	F. E. HAWKES.
Wayland*•† .....Steuben	Clark & Pratt.
Weedsport*•† .....Cayuga	A. W. Shurtleff.
Wellsville*•† ..... Allegany	CHURCH & CHURCH.
Westchester*•† W'chester	See New Rochelle.
Westfield*•† . Chautauqua	H. C. Kingsbury.
W. New Brighton*†. R'c'd	DE GROOT, RAWSON & STAFFORD.
West Troy*† .....Albany	See Troy.
West Winfield*•† H'kimer	M. M. Crandall.
Whitehall*•†. Washington	A. D. BARTHOLOMEW.
▲White Plains*•† W'chester	ROBERT E. FARLEY.
Williamson*•† ..... Wayne	Jacob Brower.
Wolcott*•† .....Wayne	E. R. Kellogg.
Woodhaven*•† .....Queens	Wm. F. Wykoff.
Worcester*•† .....Otsego	Holmes & Waterman.
Yonkers*•† ..Westchester	R. E. & A. J. PRIME.

NORTH CAROLINA.

Town and County.	Name.
▲Albemarle*•†.....Stanly	J. M. Brown.
Ansonville .....Anson	See Wadesboro.
▲Ashboro*•† .....Randolph	WILLIAM C. HAMMER.
▲Asheville*•† ...Buncombe	CHARLES A. MOORE.
Aurora* .....Beaufort	See Washington.
▲Bakersville*..... Mitchell	J. H. Greene.
▲Bayboro* .....Pamlico	See Newbern.
▲Beaufort*† .....Carteret	C. R. THOMAS.
▲Boone* .....Watauga	E. S. Caffey.
▲Brevard* .... Transylvania	W. B. Duckworth.
▲Bryson City*† .....Swain	Bryson & Black.
▲Burgaw*•† .....Pender	R. G. Grady.
Burlington*•† ..Alamance	Charles E. McClean.
▲Burnsville* ..... Yancey	McElroy & Moore.
▲Camden* .....Camden	C. M. Ferebee.
▲Carthage*•† .....Moore	F. W. J. ADAMS.
Chapel Hill*•† .... Orange	T. H. Long.
▲Charlotte*•† Mecklenberg	CLARKSON & DULS. Refer to First National Bank.
Clayton*•† .....Johnston	See Raleigh.
▲Clinton*•† ..... Sampson	Lee & Butler.
▲Columbia* .....Tyrrell	T. H. Woodley.
▲Columbus* .....Polk	See Hendersonville.
▲Concord*•† .....Cabarrus	MONTGOMERY & CROWELL.
▲Currituck† .... Currituck	W. R. Gordon.
▲Dallas*•† ..... Gaston	O. F. Mason.
▲Danbury* .....Stokes	A. H. Joyce.
▲Dobson* ..... Surry	T. W. Folger.
Dunn*•† ..... Harnett	J. C. Clifford.
▲Durham*•† .....Durham	BOONE & BRYANT.
▲Edenton*•† .....Chowan	Pruden & Pruden.
▲Elizabeth City*•†.Pasqu'k	E. F. LAMB.
▲Elizabethtown*†.. Bladen	R. S. White.
Elm City*•† .....Wilson	See Wilson.
Enfield*•† ..... Halifax	David Bell.
▲Fayetteville*•† .. Cumb'd	J. C. & S. H. MACRAE.
▲Franklin* ..... Macon	Jones & Johnson.
Gastonia*•† ..... Gaston	A. G. Mangum.
▲Gatesville* ..... Gates	L. L. Smith.
▲Goldsboro*•†..... Wayne	ALLEN & DORTCH.
▲Graham*•† .... Alamance	E. S. Parker.
▲Greensboro*•†.. Guilford	A. M. SCALES.
▲Greenville*•† ..... Pitt	Jarvis & Blow.
▲Halifax*•† .....Halifax	Thomas H. Hill.
▲Hayesville* ..... Clay	M. R. Kimsey.
▲Henderson*•† ..... Vance	T. T. HICKS.
▲Henders'nville*•† Hend'n	W. A. Smith.
▲Hertford*•†..Perquimans	See Edenton.
Hickory*•† ..... Catawba	Thomas M. Hufham.
High Point*•†...Guilford	E. D. STEELE.
▲Hillsboro*•† .....Orange	John W. Graham.
▲Jackson* ...Northampton	R. B. Peebles.
▲Jacksonville*•†...Onslow	Frank Thompson.
▲Jefferson* ..... Ashe	J. W. Todd.
Jonesboro*•† ..... Moore	W. E. Murchison.
▲Kenansville* ..... Duplin	H. R. Koonegay.
Kings Mountain*•†Clev'd	See Gastonia.
▲Kinston*•† .....Lenoir	W. D. POLLOCK.
La Grange*•† .....Lenoir	H. B. Parker.
Laurinburg*•†. Richmond	Maxcy L. John.
Leaksville*•†Rockingham	See Reidsville.
▲Lenoir*•† .....Caldwell	Edmund Jones.
▲Lexington*•†.... Davidson	F. C. ROBBINS.
▲Lillington..... Harnett	O. J. Spears.
▲Lincolnton*•†... Lincoln	A. L. Quickel.
Littleton*•† .....Halifax	S. G. Daniel.
▲Louisburg*•† .... Franklin	T. W. Beckett.
▲Lumberton*•†.... Robeson	McLean & McLean.
Madison*•†. Rockingham	C. O. McMichael.
▲Manteo* .....Dare	J. M. Gray.
Marion*•† ..... McDowell	E. J. Justin.
▲Marshall*•† ..... Madison	J. A. Hendrick.
Milton*•† ..... Caswell	L. M. Warlick.
▲Mocksville*•† ..... Davie	E. L. Gaither.
▲Monroe*•† .....Union	R. R. Redwine.
▲Morganton*•† ..... Burke	Avery & Ervin.
Mountairy*•† .....Surry	Carter & Lewellyn.
▲Murphy*•† .....Cherokee	R. L. Cooper.
▲Nashville*† ..... Nash	R. A. P. Cooley.
▲Newbern*•† ..... Craven	O. H. GUION.
▲Newton*•† ..... Catawba	W. B. Gaither.
No. Wilkesboro*†. Wilkes	See Wilkesboro.
▲Oxford*•† .....Granville	HICKS & MINOR.
Pilotmountain*•† ...Surry	Holcomb & McGuffin.
▲Pittsboro*•† .....Chatham	H. A. London.
▲Plymouth*•†. Washington	H. S. Ward.
¶▲Raleigh*•† ..... Wake	A. B. ANDREWS, JR. Local counsel for Southern Railway Co. Refers to Citizens Nat. Bk.
" ..... "	JOHN W. HINSDALE, 31 years at the bar. References: The H. K. Claflin Co., R. G. Dun & Co., New York; any bank, or judge, or State officer in N. C.
Reidsville*•† Rockingham	JOHNSTON & JOHNSTON.
▲Robbinsville* ..... Graham	T. A. Morphew.
▲Rockingham*•† Richmond	MORRISON & WHITLOCK
Rocky Mount*•† Edg'mbe	WOODARD & THORP.
▲Roxboro*•† .....Person	MERRITT & CARLTON.
▲Rutherfordton*•† Ruth'fd	S. Gallert.
Salem*•† .....Forsyth	See Winston-Salem
▲Salisbury*•† ..... Rowan	L. H. CLEMENT.
Sanford*•† ..... Moore	A. L. McNeill.
Scotland Neck*•† Halifax	Claud Kitchen.
▲Shelby*•† .....Cleveland	Webb & Webb.
▲Smithfield*•† ... Johnston	E. W. Pon.
▲Snowhill* ..... Greene	L. V. Morrill.
Southern Pines*•† Moore	J. McN. Johnson.
▲Southport*†... Brunswick	See Wilmington.
▲Sparta* ..... Alleghany	R. A. Doughton.
Spring Hope*•† ..... Nash	See Nashville.
▲Statesville*•† ..... Iredell	ARMFIELD & TURNER.
▲Swanquarter ..... Hyde	S. S. Mann.
▲Tarboro*•†... Edgecombe	G. M. T. Fountain.
▲Taylorsville*•† Alexander	A. C. McIntosh.
Thomasville*•† Davidson	See Lexington.
▲Trenton* ..... Jones	See Jacksonville.
▲Troy*•† .... Montgomery	See Ashboro.
▲Wadesboro*•† ..... Anson	Bennett & Bennett.
▲Warrenton*† ..... Warren	H. A. Bond.
▲Washington*•†. Beaufort	B. B. NICHOLSON.
Waxhaw*•† ..... Union	R. L. Stevens.
▲Waynesville*•† Haywood	Ferguson & Ferguson.
▲Webster* ..... Jackson	Walter E. Moore.
Weldon*•† ..... Halifax	Mullen & Daniel.
▲Wentworth* Rockingham	See Reidsville.
▲Whiteville*•†.. Columbus	Wishart & Frazier.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲Wilkesboro*•† ..... Wilkes	T. B. FINLEY.
▲Williamston*•† ..... Martin	Wheeler Martin.
▲Wilmington*•† No. Han'er	BELLAMY & PESCHAU. Attorneys for Atlantic Nat. Bank.
▲Wilson*•† ..... Wilson	S. G. NEWBORN.
▲Windsor* ..... Bertie	F. D. Winston.
Winston-Salem*•† Forsyth	EUGENE E. GRAY.
▲Winton*† ..... Hertford	George Cowper.
▲Yadkinville ..... Yadkin	Holton & Reece.
▲Yanceyville* ..... Caswell	Johnson & Johnson.
Youngsville*•† . Franklin	See Raleigh.

NORTH DAKOTA.

Town and County.	Name.
▲Abercrombie*•† Richland	E. A. Munger.
Anamoose ..... McHenry	See Towner.
Aneta*•† ..... Nelson	See Lakota.
Ardoch*•† ..... Walsh	See Minto.
▲Ashley* ..... McIntosh	A. W. Clyde.
Bathgate*•† ..... Pembina	W. J. Burke.
Bisbee ..... Towner	See Cando.
¶▲Bismarck*•† ... Burleigh	ALLEN & COCHRANE.
▲Bottineau*•† ... Bottineau	A. G. BURR.
Bowbelles*† ..... Ward	See Towner.
Bowdon ..... Wells	See Harvey.
Braddock* ..... Emmons	See Williamsport.
Buffalo*•† ..... Cass	See Fargo.
Buxton*•† ..... Traill	See Hillsboro.
Caledonia* ..... Traill	See Hillsboro.
▲Cando*•† ..... Towner	FRANK D. DAVIS.
▲Carrington*•† ..... Foster	R. A. BILL.
Casselton*•† ..... Cass	See Fargo.
Cavalier*•† ..... Pembina	See St. Thomas.
Christine*•† ..... Richland	See Wahpeton.
Church's Ferry*•† Ramsey	See Devil's Lake.
Clifford*•† ..... Traill	See Mayville.
Conway*•† ..... Walsh	See Grafton.
▲Cooperstown*•† .. Griggs	DAVID BARTLETT.
Courtenay*•† ... Stutsman	J. C. Parks.
Crary*•† ..... Ramsey	Edgar Anderson.
Crystal*•† ..... Pembina	See St. Thomas.
Cumings*•† ..... Traill	See Hillsboro.
Davenport*•† ..... Cass	See Fargo.
Dazey*•† ..... Barnes	See Valley City.
Delamere ..... Sargent	See Milnor.
▲Devil's Lake*•† ... Ramsey	BRENNAN & KENNEDY.
▲Dickinson*•† ..... Stark	JAMES G. CAMPBELL.
Drayton*•† ..... Pembina	Robert Ferguson.
Dresden* ..... Cavalier	See Langdon.
Edgeley*•† ..... La Moure	C. W. Fellows.
Edinburg*•† ..... Walsh	See Park River.
▲Ellendale*•† ..... Dickey	JAMES M. AUSTIN.
Emerado*•† Grand Forks	See Grand Forks.
Enderlin*•† ..... Ransom	Fred Underwood.
Fairmount*•† ... Richland	Charles A. Tuttle.
▲Fargo*•† ..... Cass	NEWMAN, SPALDING & STAMBAUGH. Attorneys for First Nat. Bk. & Merchants State Bk.
▲Fessenden*•† ..... Wells	M. E. Wilson.
Fingal*•† ..... Barnes	Thomas Casey.
Finley*•† ..... Steele	F. W. Ames.
Forest River*•† .... Walsh	See Grafton.
▲Forman*•† ..... Sargent	BISHOP, GRONER & McKENZIE.
Gilby*•† ..... Grand Forks	See Grand Forks.
Glenullin* ..... Morton	See Dickinson.
▲Grafton*•† ..... Walsh	J. E. GRAY.
▲Grand Forks*•† Gr'd F'ks	GEORGE A. BANGS. Attorney for the city of Grand Forks. Refers to any bank in Grand Forks
" ..... "	COCHRANE & CORLISS. Refer to the Union Nat. Bank.
Grandin*•† ..... Cass	See Fargo.
Hamilton*•† ..... Pembina	See St. Thomas.
Hankinson*•† ... Richland	J. B. Taylor.
Hannah*•† ..... Cavalier	C. B. McMillan.
Harvey*•† ..... Wells	OTTO GRETHEN.
Hatton*•† ..... Traill	See Hillsboro.
Hebron*•† ..... Morton	See Mandan.
▲Hillsboro*•† ..... Traill	CARMODY & LESLIE.
Hope*•† ..... Steele	C. S. SHIPPY.
Hunter*•† ..... Cass	See Fargo.
Inkster*•† ... Grand Forks	See Grand Forks.
▲Jamestown*•† . Stutsman	S. E. ELLSWORTH.
Kenmare*•† ..... Ward	See Minot.
Kindred*•† ..... Cass	See Fargo.
Kulm*•† ..... Lamoure	J. B. Sharpe.
▲Lakota*•† ..... Nelson	A. E. SHEETS.
▲Lamoure*•† ..... Lamoure	R. W. S. Blackwell.
▲Langdon*•† ..... Cavalier	GEORGE M. PRICE.
Larimore*•† . Grand Forks	J. D. Campbell.
Leeds*•† ..... Benson	E. Berglund.
Lidgerwood*•† .. Richland	A. L. Parsons.
Linton*•† ..... Emmons	See Williamsport.
▲Lisbon*•† ..... Ransom	H. DOHERTY.
▲Mandan*•† ..... Morton	E. C. Rice.
Mayville*•† ..... Traill	F. W. Ames.
▲Medora*† ..... Billings	See Dickinson.
Michigan* ..... Nelson	W. H. Smith.
Milnor*•† ..... Sargent	O. S. Senn.
Milton*•† ..... Cavalier	Thompson & Gibson.
▲Minnewaukon*•†. Benson	O. D. Comstock.
Minot*•† ..... Ward	James Johnson.
Minto*•† ..... Walsh	H. C. DePUY.
Monango*•† ..... Dickey	See Ellendale.
▲Napoleon* ..... Logan	See Kulm.
Neche*•† ..... Pembina	See Bathgate.
▲New Rockford*•† ... Eddy	MADDUX & HAMBECHT.
New Salem* ..... Morton	See Mandan.
Northwood*•† Grand F'ks	M. G. MEYER.
Oakes*•† ..... Dickey	George H. Fay.
Omemee* ..... Bottineau	See Towner.
Osnabrock*•† ... Cavalier	See Milton.
Page*•† ..... Cass	See Fargo.
Park River*•† ..... Walsh	G. W. Young.
▲Pembina*•† ..... Pembina	W. J. Kneeshaw.
Portland*•† ..... Traill	G. A. White.
Reynolds*•† . Grand Forks	See Grand Forks.
▲Rolla*•† ..... Rolette	John Burke.
▲Rugby*•† ..... Pierce	B. L. SHUMAN.
▲Sanger ..... Oliver	See Bismarck.
Sheldon*•† ..... Ransom	C. A. Gram.
▲Sherbrooke* ..... Steele	George Murray.
Sheyenne*† ..... Eddy	See Rockford.
▲Stanton ..... Mercer	See Mandan.
▲Steele*•† ..... Kidder	See Bismarck.
St. Thomas*•† ... Pembina	G. S. Hager.
Thompson*•† Grand F'ks	See Grand Forks.
Tower City*•† ..... Cass	See Fargo.
▲Towner*•† ... McHenry	GEORGE W. POAGUE.
▲Valley City*•† ..... Barnes	BURKE & LINDLAND.
▲Wahpeton*•† ... Richland	F. B. LAMBERT.
Walhalla* ..... Pembina	T. D. Stack.
▲Washburn* ..... McLean	E. A. Lamb.
Wheatland*•† ..... Cass	See Fargo.
▲Williamsport* .. Emmons	H. A. Armstrong.
▲Williston*•† ..... Williams	R. H. Copeland.
Willow City*•† . Bottineau	See Towner
Wimbledon*•† ... Barnes	See Valley City.
Wishek* ..... McIntosh	Wishek & Guy.
Wyndmere*•† ... Richland	See Milnor.

OHIO.

Town and County.	Name.
Ada*•† ..... Hardin	Clark, Axline & Fess.
▲Akron*•† ..... Summit	OTIS & OTIS. Refer to any bank in Akron.
Alliance*•† ..... Stark	J. W. CRANE.
Andover*•† ... Ashtabula	F. J. Bishop.
Ansonia*•† ..... Darke	See Greenville.
Antioch* ..... Monroe	See Woodsfield.
Antwerp*•† ..... Paulding	M. A. WERT.
▲Arcanum*•† ..... Darke	J. B. Mundhuck.
Archbold*•† ..... Fulton	August Ruhley.
Arlington*•† ... Hancock	See Dunkirk.
▲Ashland*•† ..... Ashland	CAMPBELL & SEMPLE.
Ashley*•† ..... Delaware	See Delaware.
Ashtabula*•† ... Ashtabula	HOYT & MUNSELL.
Ashtabula Har.† . Ash'bula	See Ashtabula.
Ashville*•† ..... Pickaway	G. W. Morrison.
▲Athens*•† ..... Athens	GROSVENOR, JONES & WORSTELL.
Attica*•† ..... Seneca	Lester Sutton.
Bainbridge*•† ..... Ross	J. G. Whitaker.
Barberton*•† ..... Summit	CHARLES AMMERMAN.
Barnesville*•† ... Belmont	C. J. Howard.
Basil*•† ..... Fairfield	E. F. Holland.
▲Batavia*•† ..... Clermont	Frazier & Hicks.
Beach City*•† ..... Stark	See Alliance.
Bedford*•† ..... Cuyahoga	See Cleveland.
Bellaire*•† ..... Belmont	J. A. GALLAHER.
Belle Centre*•† ..... Logan	See Bellefontaine.
▲Bellefontaine*•† ... Logan	A. JAY MILLER.
Bellevue*•† ..... Sandusky	J. B. Miller.
Bellville* ..... Richland	Andrew Stevenson.
Belmont*•† ..... Belmont	See St. Clairsville.
Berea*•† ..... Cuyahoga	G. A. HUBBARD.
Bergholz* ..... Jefferson	John J. Watson.
Berlin Heights*•† ... Erie	F. E. Conner, Jr.
Beverly*•† ..... Washington	J. C. Preston.
Blanchester*•† ..... Clinton	P. SAVAGE.
Bloomdale*•† ..... Wood	E. D. Bloom.
Bloomingburg*•† Fayette	Humphrey Jones.
Bloomville*•† ..... Seneca	J. R. Wilson.
Bluffton*•† ..... Allen	A. J. Owens.
Botkins*•† ..... Shelby	See Sidney.
Bowersville* ..... Greene	C. S. Perkins.
▲Bowling Green*•† .. Wood	GUY C. NEARING.
Bradford*•† ..... Miami	W. Vermilion.
Bradner*•† ..... Wood	See Bowling Green.
Bremen*•† ..... Fairfield	J. F. THOMPSON.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Bridgeport*†... Belmont	Driggs & Heinlein.
Brooklyn*†.... Cuyahoga	See Cleveland.
Brookville*†Montg'mery	See Miamisburg.
▲Bryan*† ..... Williams	M. M. BOOTHMAN.
▲Bucyrus*†..... Crawford	HORACE HOLBROOK.
Burton*† ..... Geauga	George W. Jacques.
Butler*†..... Richland	W. W. Scott.
▲Cadiz*† ..... Harrison	D. A. HOLLINGSWORTH.
▲Caldwell*†..... Noble	W. C. Okey.
Caledonia*†..... Marion	See Marion.
▲Cambridge*†.. Guernsey	J. H. MACKEY.
Camden*† ..... Preble	F. G. Shuey.
Canal Dover*† Tus'rawas	J. A. HOSTETLER.
Canal Fulton*†..... Stark	A. J. Kittinger.
Canal Winchester*† Fr'in	W. H. Lane.
Canfield*†..... Mahoning	See Youngstown.
▲Canton*†..... Stark	JOHN H. SPONSELLER.
Cardington*†.... Morrow	W. P. Vaughan.
Carey*† ..... Wyandot	H. G. Chambers.
▲Carrollton*† ..... Carroll	FIMPLE & McDONALD.
Cedarville*†..... Greene	Robert Hood.
▲Celina*† ..... Mercer	CHARLES S. YOUNGER.
Centerburg*† ..... Knox	W. O. Bowers.
Chagrin Falls*†.Cuy'oga	E. P. Wilmot.
▲Chardon*† ..... Geauga	METCALFE & KING.
Chicago* ..... Huron	William G. Burwell.
▲Chillicothe*†..... Ross	SEYMOUR CUNNINGHAM.
▲Cincinnati*† ...Hamilton	L. C. BLACK, St. Paul Bldg. Refers to National Lafayette Bank, or to any bank in Cincinnati.
" ..... "	WM. E. BROOKS, Carlisle Bldg. References given on application. Long distance telephone.
" ..... "	ERNST & CASSATT, 1st Nat. Bk. Bldg. Reference: Third National Bank.
" ..... "	ERNST & STEINBERG. References: Equitable National Bk., and S. Kuhn & Sons.
" ..... "	FURBER & JACKSON, Carlisle Bldg. Refer to Merchants National Bank.
" ..... "	CHARLES J. HUNT, Allen Bldg References: Second Nat. Bank
" ..... "	LITTLEFORD, MORRIS & BALLARD, Johnston Bldg. Refer to the Market National and the Third National banks.
" ..... "	C. J. McDIARMID, Blymyer Bldg. Member Beta Theta Pi and Phi Delta Phi. Refers to Fourth National Bank.
" ..... "	WILLIAM C. PEIRCE, Wiggins Block. References: George M. Verity, Vice-President and Manager of the American Steel Roofing Co., and the National Lafayette Bank.
" ..... "	SMITH & KUHN, 519 Main St. References — In New York: A. Donaldson, Treasurer and Third Vice-President of the Erie Railroad. In Cincinnati: Fourth, Second, and Equitable National banks.
" ..... "	SWING, CUSHING & MORSE, Carew Bldg. Refer to Atlas National Bank, and Union Savings Bank & Trust Co.
▲Circleville*† .. Pickaway	CHARLES H. MAY.
Clarksville*†.....Clinton	See Wilmington.
▲Cleveland*† ...Cuyahoga	BREWER, COOK & McGOWAN, Williamson Bldg. Attorneys for State National Bank, Euclid Ave. National Bank and United Banking & Savings Co.
" ..... "	LOUIS J. GROSSMAN, 204-208 Society for Savings Bldg. Refers to Cleveland Nat. Bk., Dime Sav. Bk., and Society for Savings.
" ..... "	M. B. & H. H. JOHNSON, 1009 American Trust Bldg Attorneys for The American Trust Co.; Cuyahoga Savings and Banking Co.
" ..... "	SQUIRE, SANDERS & DEMPSEY, Perry-Payne Building. Attorneys for National Bank of Commerce, the Savings & Trust Co., Union National Bank, Commercial National Bank, and Wick Banking and Trust Co.
" ..... "	A. A. STEARNS, Society for Savings Bldg. Refers to State National Bank.
▲Cleveland*†...Cuyahoga	WHITE, JOHNSON, McCASLIN & CANNON, 1416 to 1421 Williamson Bldg. Attorneys for the Citizens Savings and Loan Association and The Hough Ave. Savings and Banking Co.
Clyde*† ..... Sandusky	FINCH & DEWEY.
College Corner*† .Butler	John R. Mitchell.
Collinwood*† .. Cuyahoga	F. B. Garrett.
Columbiana*† .. Col'biana	Ezra B. Bye.
¶▲Columbus*†...Franklin	ALBERY & DILLON. Refer to Ohio National Bank and Commercial National Bank.
Columbus Grove*†Put'm	Guy B. Killen.
Conneaut*†...Ashtabula	M. R. Smith.
Continental*† ... Putnam	J. C. Madden.
Convoy*†..... Van Wert	See Van Wert.
Corning*†..... Perry	T. M. Potter.
Cortland*†..... Trumbull	John J. Sullivan.
▲Coshocton*†..Coshocton	POMERENE & POMERENE.
Covington*† ..... Miami	W. H. Nill.
Crestline*† .....Crawford	R. W. MILLER.
Creston*† ..... Wayne	Price Russell.
Croton*†..... Licking	See Centerburg.
Cumberland*† .Guernsey	Joseph Purkey.
Cuyahoga Falls*†Summit	ORLANDO WILCOX.
Cygnet*† ..... Wood	See Bowling Green.
Danville*†..... Knox	Clinton M. Rice.
▲Dayton*†...Montgomery	GOTTSCHALL, CRAWFORD & LAMBERT.
▲Defiance*† ..... Defiance	SUTPHEN & SUTPHEN.
De Graff*† ..... Logan	Huston & Curl.
▲Delaware*† .... Delaware	W. A. HALL.
Delphos*†..... Allen	B. J. BROTHERTON.
Delta*† ..... Fulton	M. B. Cottrell.
Dennison*†..Tuscarawas	A. W. Elson.
Deshler*†..... Henry	D. D. Donovan.
Doylestown*† ..... Wayne	James B Meech.
Dresden*† .. Muskingum	S. B. Darnen.
Dunkirk*†..... Hardin	G. B. Dewitt.
Dyson ..... Guernsey	See Pleasant City.
East Liberty*..... Logan	See De Graff.
East Liverpool*† Col'bia	WILLIAM H. VODREY.
East Palestine*†.. Col'bia	John H. Logan.
▲Eaton*† ..... Preble	J. A. Gilmore.
Eckmansville ..... Adams	See West Union.
Edgerton*†..... Williams	See Bryan.
Edon*† ..... Williams	See Montpelier.
Eldorado*† ..... Preble	See Waverly.
Elmore*†..... Ottawa	George W. Keightley.
▲Elyria*†..... Lorain	E. G. JOHNSON.
Euclid*†..... Cuyahoga	See Cleveland.
Fayette*† ..... Fulton	See Wauseon.
Felicity* ..... Clermont	J. N. Altman.
▲Findlay*†..... Hancock	M. C. SHAFER.
Flushing*†..... Belmont	A. M. Brown.
Forest*† ..... Hardin	Russell Price.
Fort Recovery*† Mercer	John Hunter.
Fostoria*† ..... Seneca	C. L. GUERNSEY.
Frankfort*† ..... Ross	See Chillicothe.
Franklin*† ..... Warren	P. H. Rue.
Fredericktown*† . Knox	See Mount Vernon.
Freeport*† ..... Harrison	B. W. Rowland.
▲Fremont*†..... Sandusky	JAMES H. FOWLER.
Galion*† ..... Crawford	R. W. Johnston.
▲Gallipolis*† ..... Gallia	HOLLIS C. JOHNSTON.
Gambier*† ..... Knox	See Mount Vernon.
Garrettsville*† . Portage	R. S. Webb.
Geneva*† ..... Ashtabula	R. C. Ewing.
▲Georgetown*† .... Brown	JOHN P. BIEHN.
Germantown*† M'tg'ery	L. S. Culkmore.
Gibsonburg*† . Sandusky	J. L. Hart.
Girard*† ..... Trumbull	R. W. Deemer.
Glenville*† .... Cuyahoga	See Cleveland.
Glouster*†..... Athens	A. A. Amos & Bro.
Grafton*†..... Lorain	See Elyria.
Granville*†..... Licking	E. J. Dorsey.
Greenfield*†.... Highland	DICKEY & HEISKELL.
Greenspring*†.... Seneca	C. S. Burton.
▲Greenville*†..... Darke	ANDERSON & BOWMAN.
Greenwich*†..... Huron	T. K. Strimpie.
Groverhill*†... Paulding	R. W Pickering.
▲Hamilton*† ..... Butler	MOREY, ANDREWS & MOREY. Refer to First National Bank.
Harpster*† ..... Wyandot	See Upper Sandusky.
Harrison*† .... Hamilton	JAMES A. GRAFT.
Harveysburg*† ... Warren	See Lebanon.
Hicksville*† .... Defiance	L. E. Griffin.
Highland*†..... Highland	See Leesburg.
▲Hillsboro*† .... Highland	STEELE & SAMS.
Holgate*† ..... Henry	F. F. Thompson.
Hubbard*† ..... Trumbull	Milton B. Leslie.
Hudson*† ..... Summit	H. B. Foster.
Huron*† ..... Erie	C. M. Ray.
▲Ironton*†..... Lawrence	CORN & THOMPSON.
▲Jackson*†..... Jackson	E. C. POWELL.
Jackson Center*† Shelby	H. W. Robinson.
Jamestown*†..... Greene	W. A. Paxson.
▲Jefferson*†.... Ashtabula	BABCOCK & TAYLOR.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Jeffersonville*•† . Fayette	E. L. Bush.
Jewett*•† ..... Harrison	See Cadiz.
Johnstown*•† .... Licking	G. W. Lewis.
Kalida* ..... Putnam	See Columbus Grove.
Kent*•† ..... Portage	M. G. McCASLIN.
▲Kenton*•† ..... Hardin	ELMER G. DERR.
Kingston*•† ..... Ross	See Chillicothe.
Kinsman*† ..... Trumbull	J. W. Roberts.
Lagrange*•† ..... Lorain	See Wellington.
▲Lancaster*•† .... Fairfield	G. E. MARTIN.
Larue*•† ..... Marion	See Marion.
▲Lebanon*•† ..... Warren	W. F. ELTZROTH.
Leesburg*•† .... Highland	George T. Hardy.
Leetonia*•† .. Columbiana	C. D. Dickinson.
Leipsic*•†§ ..... Putnam	Jacob Werner.
Lewisburg*•† ..... Preble	See Eaton.
Lexington*•† .... Richland	See Mansfield.
Liberty Center*•†. Henry	See Napoleon.
▲Lima*•† ..... Allen	CABLE & FARMENTER.
▲Lisbon*•† ..... Columbiana	J. R. MARTIN.
Lockland*•† ... Hamilton	Thompson & Gorman.
Lodi*•† ..... Medina	See Cresson.
▲Logan*•† ..... Hocking	Seth Weldy.
▲London*•† ..... Madison	Durflinger & Emery.
Lorain*•† ..... Lorain	FRANK COLEMAN.
Loramie* ..... Shelby	See St. Mary.
Loudonville*•† ... Ashland	W. J. Weirick.
Louisville*•† ..... Stark	W. S. Earseman.
Lynchburg*•† ... Highland	E. M. Wiggins.
Madison*•† ..... Lake	M. B. Cook.
Magnolia*•† ..... Stark	See Canton.
Malta*•† ..... Morgan	Newell Corner.
Malvern*•† ..... Carroll	See Minerva.
Manchester*•† ..... Adams	WILLIAM ANDERSON.
▲Mansfield*•† .... Richland	CUMMINGS & McBRIDE.
Mantua Station*† Portage	H. C. Russell.
▲Marietta*•† .. Washington	NYE & FOLLETT.
▲Marion*•† ..... Marion	J. F. McNEAL & SONS.
Martins Ferry*•† Belmont	F. R. Sedgwick.
Martinsville*•† ... Clinton	A. Harris.
▲Marysville*•† ..... Union	F. T. ARTHUR
Mason*•† ..... Warren	See Lebanon.
Massillon*•† ..... Stark	BALDWIN & YOUNG.
Maumee*•† ..... Lucas	A. W. Eckert.
▲McArthur*•† ..... Vinton	J. M. McGillivray.
McClure*•† ..... Henry	See Napoleon.
McComb*•† ..... Hancock	W. E. Cooper.
▲McConnelsville*•† Morgan	J. A. Foert.
Mechanicsburg*•† Chapin	Charles A. Wood.
▲Medina*•† ..... Medina	Frank Spellman.
Miamisburg*•† Montg'ery	W. A. Reiter.
Middleport*•† ..... Meigs	Ira Graham.
Middletown*•† .... Butler	DONLEY & RHONEMUS.
Milan*•† ..... Erie	R. H. Williams.
Milford*•† ..... Clermont	S. A. West.
Milford Center*•† . Union	See Marysville.
▲Millersburg*•† .... Holmes	Reed & Hanna.
Mineral Point*•† Tusc'was	W. M. Tracy.
Minerva*•† ..... Stark	G. G. B. Greenwood.
Minster*•† ..... Auglaize	See St. Marys.
Monroeville*•† .... Huron	John P. Cornell.
Montpelier*•† .. Williams	E. C. PECK.
Morrow*•† ..... Warren	T. C. Welch.
Moscow*• ..... Clermont	See Felicity.
▲Mt. Gilead*•† .. Morrow	L. K. Powell.
Mt. Pleasant*†... Jefferson	See Steubenville.
Mt. Sterling*•† .. Madison	Mitchel & Tanner.
▲Mt. Vernon*•† ..... Knox	WILLIAM M. KOONS.
Mt. Victory*•† .... Hardin	See Kenton.
▲Napoleon*•† ..... Henry	CAHILL & DONOVAN.
Navarre*•† ..... Stark	See Canton.
Nelsonville*•† ..... Athens	Asher Buckley.
Nevada*•† ..... Wyandot	L. B. Reed.
▲Newark*•† ..... Licking	FREDERIC M. BLACK.
New Bremen*•†. Auglaize	See St. Mary.
New Carlisle*•† ..... Clark	R. H. Runnells.
New Comerst'n*•† T'car's	E. E. Lindsey.
New Holland*•† Pickaway	CHARLES H. MAY.
▲New Lexington*•† . Perry	TUSSING & KELLY.
New London*•† ... Huron	R. C. Powers.
New Madison*•† ... Darke	Thomas Eubanks.
New Matamoras*†. Wash.	Jasper Lisk.
New Paris*•† ..... Preble	See Eaton.
▲New Phil'd'lp'a*•†. Tus'as	NEELY & PATRICK.
New Richmond*•. Cler'nt	F. A. Roberts.
New Vienna*•† ... Clinton	F. W. Kelly.
New Washin'n*•† Craw'd	H. M. Cory.
Niles*•† ..... Trumbull	WILLIAM H. SMILEY.
North Amherst*•† Lorain	H. G. Redington.
North Baltimore*... Wood	S. P. HARRISON.
North Fairfield*... Huron	A. E. Rowley.
North Lewisb'g*•† Chapin	M. C. Gower.
▲Norwalk*•† ..... Huron	G. T. & H. L. STEWART.
Oakharbor*•† .... Ottawa	John Duff.
Oak Hill*•† ..... Jackson	J. E. Jones.
Oberlin*•† ..... Lorain	W. B. BEDORTKA.
Ohio City*•† ... Van Wert	See Van Wert.
Orrville*•† ..... Wayne	T. W. Orr.
Orwell* ..... Ashtabula	Babcock & Taylor.
Osborn*•† ..... Greene	R. H. Swadner.

Town and County.	Name.
Ostrander*•† ... Delaware	See Delaware.
▲Ottawa*•† ..... Putnam	G. W. RISSER.
Oxford*•† ..... Butler	E. E. Williams.
▲Painesville*•† ..... Lake	W. A. BREED.
Pataskala*•† ..... Licking	See Newark.
▲Paulding*•† ..... Paulding	SNOOK & SAVAGE.
Payne*•† ..... Paulding	M. B. Everitt.
Peebles*•† ..... Adams	J. R. B. Kessler.
Pembervile*•† .... Wood	J. S. Hoyman.
Perrysburg*•† ..... Wood	T. E. Bowers.
Pioneer* ..... Williams	See Montpelier.
Piqua*•† ..... Miami	JOHN C. GEYER.
Plain City*•† ..... Madison	H. C. Black.
Pleasant City*•†Guernsey	L. S. Garber.
Plymouth*•† .... Richland	F. D. Gunsoullus.
Poland* ..... Mahoning	See Youngstown.
▲Pomeroy*•† ..... Meigs	O. L. BRADBURY.
▲Port Clinton*•† ... Ottawa	S. P. Alexander.
▲Portsmouth*•† ..... Scioto	NOAH J. DEVER
Prairie Depot* ..... Wood	FRANK GRAHAM.
Prospect*•† ..... Marion	See Marion.
Quaker City*•† . Guernsey	J. L. Douglas.
▲Ravenna*•† ..... Portage	J. H. NICHOLS.
Richwood*•† ..... Union	JOHN F. MILLAR.
Ripley*•† ..... Brown	W. D. YOUNG.
Rockford*•† ..... Mercer	A. G. Stewart.
Roseville*•† .. Muskingum	Wm. Dunn.
Rushsylvania*•† ... Logan	See West Mansfield.
Sabina*•† ..... Clinton	J. M. Morton.
Salem*•† ..... Columbiana	W. W. HALE.
Salineville*•† Columbiana	Ashford & McCormick.
▲Sandusky*•† ..... Erie	R. B. FISHER, Attorney for Citizens Banking & Trust Co.
Sardinia*•† ..... Brown	See Georgetown.
Scio*•† ..... Harrison	Easton Randolph.
Seville*•† ..... Medina	Lee Elliott.
Shanesville*†. Tuscarawas	JOHN DOERSCHUK.
Shelby*•† ..... Richland	Skiles & Skiles.
Sherodsville*•† ... Carroll	See Carrollton.
Sherwood*•† .... Defiance	W. W. Huff.
Shiloh*•† ..... Richland	See Mansfield.
Shreve*•† ..... Wayne	L. D. Cornell.
▲Sidney*•† ..... Shelby	S. J. HATFIELD.
Smithfield* ..... Jefferson	See Steubenville.
Somerset*•† ..... Perry	Owen Yost.
Somerton* ..... Belmont	See Bellaire.
South Charleston*•† Clark	Charles E. Ballard.
Spencer*•† ..... Medina	Frank Heath.
Spencerville*•† ..... Allen	J. M. Bailey.
▲Springfield*•† ..... Clark	KEIFER & KEIFER, Attorneys for Lagonda National Bank.
Springvalley*• .... Greene	Marcus Shoup.
▲St. Clairsville*•†. Belmont	A. H. & W. MITCHELL.
▲Steubenville*•†. Jefferson	Rogers & McCausten.
St. Mary*•† ..... Auglaize	D. F. Mooney.
St. Paris*•† ... Champaign	C. E. Burcker.
Strasburg*•† . Tuscarawas	Philip G. Garver.
Stryker*•† ..... Williams	J. T. Heater.
Sunbury*•† ..... Delaware	C. C. Brooks.
Swanton*•† ..... Fulton	G. W. Humphrey.
Sycamore*•† .... Wyandot	R. S. Gallaher.
Sylvania*•† ..... Lucas	W. E. CHAPPLE.
Thornville*•† ..... Perry	S. E. Moore.
Thurman* ..... Gallia	See Gallipolis
▲Tiffin*•† ..... Seneca	BUNN & ROYER.
Tippecanoe City*•† Miami	E. H. Kerr.
Tiro*•† ..... Crawford	See Bucyrus.
▲Toledo*•† ..... Lucas	HAMILTON & KIRBY, 740-742 Spitzer Bldg. Refer to any bank in Toledo.
" ..... "	HARRIS & HARRIS, Spitzer Bldg. Reference: Any bank or prominent business concern in Toledo
" ..... "	SENEY & JOHNSON, 8:5-818 The Spitzer. Refer to Northern and Ketcham National banks.
Toronto*•† ..... Jefferson	See Steubenville.
▲Troy*•† ..... Miami	J. A. DAVY.
Uhrichsville*•†. Tuscara's	W. B. STEVENS.
▲Up. Sandusky*•† Wyandot	Carey & Parker.
▲Urbana*•† .... Champaign	WAITE & DEATON.
Utica*•† ..... Licking	G. M. Sipe.
▲Van Wert*•† ... Van Wert	BLACHLY & MATTHIAS.
Vermilion*•† ..... Erie	H. R. Williams.
Versailles*•† ..... Darke	A. L. Calderwood.
Wadsworth*•† .... Medina	E. S. Pardee.
Wakeman*•† ..... Huron	See Norwalk.
Waldo*•† ..... Marion	See Marion.
▲Wapakoneta*•† . Auglaize	GOEKE & HOSKINS.
▲Warren*•† ..... Trumbull	T. H. GILMORE.
▲Washington C.H.*•† Fay'te	A. R. CREAMER.
▲Wauseon*•† ..... Fulton	Fuller & Handy.
▲Waverly*•† ..... Pike	John A. Eylor.
Waynesville*•† ... Warren	J. G. Keys.
Wellington*•† ..... Lorain	G. L. BLINN.
Wellston*•† ..... Jackson	T. S. Hogan.
Wellsville*•†. Columbiana	F. L. WELLS.
West Alexandria*•†. Preb.	Oscar Sheppard.
Westerville*•† .. Franklin	H. T. Sibel.
West Farmington*•† Trum	See Warren.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
West Jefferson*•† Mad'on	See London.
West Liberty*•†.... Logan	R. N. Jordan.
West Manchester*•† Preb.	See Eaton.
West Mansfield*•† .Logan	P. M. Kelar.
West Milton*•†.... Miami	Kessler & Kessler.
Weston*•† ..... Wood	John M. Stricker.
West Salem*•†.... Wayne	T. B. Keeler.
▲West Union*..... Adams	F. D. Bayless.
West Unity*•†...Williams	G. C. Rings.
Wharton*•†..... Wyandot	See Carey.
Williamsb'rg*•† Clermont	John S. Davidson.
Williamsport*•.Pickaway	See Circleville.
Willoughby*•† ..... Lake	W. McLaughlin.
Willshire*•† .... Van Wert	See Van Wert.
▲Wilmington*•†... Clinton	SMITH & SAVAGE.
Wilmot*† ..... Stark	W. S. Putman.
Winchester*•†..... Adams	T. C. Downey.
▲Woodsfield*•†..... Monroe	MALLORY & JEFFERS.
Woodstock*•† Champaign	See Urbana.
▲Wooster*•† ..... Wayne	McCLURE & SMYSER.
Worthington*•†.Franklin	J. T. Miller.
▲Xenia*•†..... Greene	LITTLE & SPENCER.
Yellowsprings*•†. Greene	S. W. Dakin.
▲Youngstown*•†.Mahoni'g	W. R. GRAHAM.
▲Zanesville*•†.Muskingum	JAS. M. BAILEY, Attorney for R. G. Dun & Co. References: Citizens National Bank and Peoples Savings Bank.

OKLAHOMA TERRITORY.

Town and County.	Name.
▲Alva*•† ..... Woods	T. J. WOMACK.
▲Arapaho*..... Custer	T. S. Hunt.
Augusta*..... Woods	See Alva.
▲Beaver*..... Beaver	J. R. Liniey.
Billings ..... Noble	See Perry.
Blackwell*•†..... Kay	TETIRICK & ROSE.
Braman*..... Kay	See Newkirk.
▲Chandler*..... Lincoln	A. J. MORRIS.
▲Cheyenne*† .. Roger Mills	J. W. McMurtry.
Cleveland*..... Pawnee	G. T. GRAVES.
▲Cloudchief*..... Washita	HENRY N BERRY
Cushing* ..... Payne	See Chandler.
Earlsboro*•†,Pottawato'le	See Tecumseh.
Edmond*•†.... Oklahoma	H. H. Moose.
▲El Reno*•† ..... Canadian	W. L. BAXTER.
▲Enid*•† ..... Garfield	JOHN F. CURRAN.
Garber*..... Garfield	See Enid.
Geary*..... Blaine	Seymour Foose.
▲Grand*..... Day	See Taloga.
¶▲Guthrie*•† ..... Logan	COTTERAL & HORNOR.
Hennessey*•†..Kingfisher	L. M. Gray.
Jefferson*•†.. .....Grant	C. M. Keiger.
Jennings*..... Pawnee	See Pawnee.
Kildare*•†..... Kay	See Ponca.
▲Kingfisher*•†..Kingfisher	PATRICK S. NAGLE.
Lexington*•†... Cleveland	F. P. Moseley.
Luther* ..... Oklahoma	See Oklahoma.
▲Mangum* ..... Greer	Garrett & Thacker.
McLoud*•. Pottawatomie	J. A. Baker.
Medford*•† ..... Grant	Thomas Kearee.
Mulhall*•†..... Logan	W. H. Matthews.
Nardin*•..... Kay	See Newkirk.
▲Newkirk*•†..... Kay	W. S. CLINE.
New Ponca..... Kay	See Newkirk.
▲Norman*•†..... Cleveland	C. W. Brewer.
North Enid*•†... Garfield	See Enid.
Oakdale*..... Washita	See Cloudchief.
Okarche*•†..... Canadian	J. F. Crow.
▲Oklahoma*•†.. Oklahoma	McMECHAN & HAYS.
Okeene*..... Blaine	J. C. Fisher & Co.
▲Pawhuska*†..... Osage N	T. J. Leahy.
▲Pawnee* ..... Pawnee	JAMES P. NEAL.
▲Perry*•†..... Noble	J. L. Pancrost.
Perkins*..... Payne	Charles A. Wallace.
Ponca*..... Kay	D. L. HUBLER.
▲Pondcreek*•† ..... Grant	A. M. MACKEY.
Ripley..... Payne	See Cushing.
Shawnee*•†Pottawatomie	J. H. WOODS.
▲Stillwater*..... Payne	F. C. Hunt.
Stroud* ..... Lincoln	W. G. Pardoe.
▲Taloga* ..... Dewey	G. E. Black.
▲Tecumseh*•†Pottawato'le	FREDERICK KING.
Tonkawa*..... Kay	See Newkirk.
▲Watonga*..... Blaine	I. H. LOOKABAUGH.
Waukomis*•†.... Garfield	S. S. Stevens.
Weatherford*..... Custer	J. C. McKnight.
Wellston*..... Lincoln	See Chandler.
▲Woodward*•†. Woodward	J. R. Dean.
Yukon*•†..... Canadian	J. M. Faris.

OREGON.

Town and County.	Name.
▲Albany*•† ..... Linn	J. R. WYATT.
Arlington*•†.....Gilliam	S. A. D. Gurley.
Ashland*•†.....Jackson	E. D. Biggs.
▲Astoria*•†..... Clatsop	FULTON BROS.
Athena*•†..... Umatilla	R. J. SLATER.
▲Baker City*•†.....Baker	See Union.
Brownsville*•†..... Linn	A. A. Tussing.
▲Burns*..... Harney	Waters & Gowan.
▲Canyon City*.....Grant	E. Hicks.
▲Condon*..... Gilliam	S. E. McVactor.
▲Corvallis*•† ..... Benton	E. E. WILSON.
Cottagegrove*•†.... Lane	J. E. YOUNG.
▲Dallas*•†..... Polk	Butler & Townsend.
Elgin*•† .....Union	N. C. McLeod.
Empire*•†..... Coos	A. E. Seaman.
▲Enterprise*..... Wallowa	D. W. Sheahan.
▲Eugene*•† .....Lane	L. BILYEU.
Forestgrove*•† Wash'gt'n	See Hillsboro.
▲Goldbeach* .....Curry	J. Huntley.
▲Grant's Pass*•† Josephine	C. A. Hough.
Harney*.....Harney	See Burns.
Harrisburg*•†..... Linn	See Brownsville.
▲Heppner*•†..... Morrow	G. W. PHELPS.
▲Hillsboro*•†. Washington	SMITH & BOWMAN.
Huntington*•†..... Baker	See Union.
Independence*•† ....Polk	BUTLER, TOWNSEND & POTTER.
Island City*.....Union	See Lagrande.
▲Jacksonville*•..Jackson.	See Medford.
Joseph*..... Wallowa	J. A. Rumble.
Junction City*•†.... Lane	G. F. Shipworth.
▲Klamath Falls*†.Klamath	H. F. Murdock.
Lagrande*•† ..... Union	WILLIAMS BROS.
▲Lakeview*.....Lake	C. A. COGSWELL.
Lebanon*•† .....Linn	W. M. Brown.
Marshfield*•†..... Coos	J. W. Bennett.
▲McMinnville*•†.. Yamhill	R. L. CONNER.
Medford*•†..... Jackson	W. I. Vawter.
Milton*•†..... Umatilla	J. E. Kirkland.
Monmouth*•†.....Polk	N. L. Butler.
▲Moro*•..... Sherman	J. B. Hosford.
Newberg*•†..... Yamhill	Clarence Butt.
Ontario*•† .....Malheur	Wm. Miller.
▲Oregon City*•†Clackamas	C. D. & D. C. LATOURETTE
▲Pendleton*•†.... Umatilla	JOHN McCOURT.
▲Portland*•† ..Multnomah	CAKE & CAKE. References: Wells, Fargo & Co.'s Bank, United States and Merchants National banks.
" ..... "	PAXTON, BEACH & SIMON, Attorneys for and refer to Portland Railway Co.
" ..... "	PIPES & TIFFT. Commercial and corporation business. Commissioners of deeds. Refer to Chase Nat. Bank, N. Y. City, Buffalo Pitts. Co., Buffalo, Lon. and San. F. Bank, Ltd., Geo. W. Bates & Co., Oregon R. E. Co. of Portland.
" ..... "	PLATT & PLATT. Attorneys for Wells, Fargo & Co.'s Bank.
▲Prineville*..... Crook	M. R. Biggs.
▲Roseburg*•†..... Douglas	A. M CRAWFORD.
¶▲Salem*•†.....Marion	CARSON & ADAMS.
Scio*•† .....Linn	See Lebanon.
Sheridan*•† .....Yamhill	J. T. Simpson.
Silverton*•†..... Marion	F. C. DePue.
▲St. Helen*•†..... Columbia	J. A. Hall.
Sumpter*.....Baker	Charles E. Roblin.
▲The Dalles*•†.....Wasco	HUNTINGTON & WILSON
▲Tillamook*† ...Tillamook	Claude Thayer.
▲Toledo*•†.....Lincoln	H. Denlinger, Jr.
▲Union*•†..... Union	J. M. CARROLL.
▲Vale*.....Malheur	R. G. Wheeler.
▲Wasco*.....Sherman	C. J. Bright.
Weston*•†..... Umatilla	R. M. Powers.
Woodburn*•†..... Marion	E. P. Morcom.

PENNSYLVANIA.

Town and County.	Name.
Albion*•†..... Erie	See Erie.
Allegheny*•†.. Allegheny	J. L. RITCHEY. Office, 440 Diamond St., Pittsburg, Pa. Refers to Peoples Nat. Bk., Pittsburg.
▲Allentown*•†.....Lehigh	ERDMAN & DIEFENDERFER.
Altoona*•†.....Blair	WM. S. HAMMOND.
Ambler*•†.. Montgomery	See Norristown.
Annville*•†.....Lebanon	Geo. B. Ulrich.
Apollo*•† .....Armstrong	W. J. Guthrie.
Ardmore*•†.Montgomery	See Norristown.
Ashland*•†.....Schuylkill	ALFRED B. GARNER.
Athens*•†..... Bradford	H. F. Maynard.
Avondale*•†..... Chester	John J. Gheen.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Avonmore*Westmorel'nd	See Leechburg.
Bangor*•†..Northampton	H. Hagerman.
Beallaville*†.Washington	See Washington.
▲Beaver*•†.....Beaver	Buchanan & McConnell.
Beaverfalls*•†.....Beaver	JOHN A. ELLIOTT.
▲Bedford*•†.....Bedford	MOSES A. POINTS.
▲Bellefonte*•†..... Center	BLANCHARD & BLANCHARD
Belle Vernon*•†..Fayette	See Uniontown.
Bellwood*•†..... Blair	George M. Meyers.
Bennett*•† .....Allegheny	See Pittsburg.
Berlin*•† .....Somerset	See Somerset.
Berwick*•†..... Columbia	J. L. Evans.
Berwyn*•† .....Chester	See West Chester.
Bethlehem*•†Northa'pton	W. J. C. LOOS.
Big Run*•† .....Jefferson	H. I. Wilson.
Birdsboro*•†..... Berks	See Reading.
Blairs Mills*. Huntingdon	See Orbisonia.
Blairsville*•†..... Indiana	See Indiana.
▲Bloomsburg*•†.Columbia	GRANT HERRING.
Blossburg*•†.....Tioga	H. B. Leach.
Boyertown*•†..... Berks	See Reading.
Braddock*•†...Allegheny	R. E. Stewart.
Bradford*•†.....McKean	W. E. BURDICK.
Bristol*•†.....Bucks	William & John C. Stuckert.
Brockwayville*•† Jeffer'n	H. B. McCullough.
▲Brookville*•†...Jefferson	S. A. Craig.
Brownsville*•†... Fayette	CHARLES W. BOWMAN.
Bryn Mawr*•†.Montgo'ry	See Norristown.
Burgettstown*•†.Washi'n	J. W. Donnan.
▲Butler*•†.....Butler	T. C. CAMPBELL.
California*•† Washington	See Washington.
Cambridge Sp'gs*•†.Cra'd	See Meadville.
Canonsburg*•† . Washi'n	S. B. Ewing.
Canton*•†..... Bradford	J. W. Stone.
Carbondale *•†Lackawan	WILLIAM E. WATT.
▲Carlisle*•† ...Cumberland	J. HARVEY LINE.
Carnegie*•† ....Allegheny	O. R. Cooke.
Carrolltown*.....Cambria	See Ebensburg.
Catasauqua*•†.....Lehigh	A. A. Glick.
Catawissa*•†. ...Columbia	W. H. RHAWN.
Centerhall*•† . . . Centre	Orvis, Bower & Orvis.
▲Chambersburg*•† Fran'in	J. M. McDOWELL.
Charleroi*•†.Washington	WM. M. BOGGS.
Chester*•† .....Delaware	WASHABAUGH & PENDLETON.
Chicora*•† .....Butler	W. B. McBride.
Christiana*•†...Lancaster	See Lancaster.
▲Clarion*•†.....Clarion	WILSON & GORDON.
Claysville*•†.Washington	See Washington.
▲Clearfield*•†....Clearfield	SWOOPE & PATTON.
Clintonville*† ...Venango	See Franklin.
Coalport*•†.....Clearfield	See Hollidaysburg.
Coatesville*•† .....Chester	W. S. Harlan.
Cochranton*•†.Crawford	See Meadville.
Columbia*•†.....Lancaster	WM. B GIVEN.
Conneautville*•†.Crawf'd	P. C. Sheehan.
Connellsville*•†..Fayette	P. S. NEWMYER.
Conshohocken*•† .Mon'm	H. M. Tracy.
Coraopolis*•†...Allegheny	HORACE J. THOMAS.
Corry*•† .....Erie	DON. F. SMITH.
▲Coudersport*•† .....Potter	SAMUEL H. GLASSMIRE.
Curwensville*•†Clearfield	Swoope & Patton.
▲Danville*•† .....Montour	JAMES SCARLET.
Darby*•†.....Delaware	See Media.
Dawson*•†.....Fayette	See Uniontown.
Delta*•† .....York	J. Howard Manifold.
Derry Sta'n*•†Westmo'nd	See Greensburg.
Dillsburg*•† .....York	John N. Logan.
Downingtown*•† .Chester	See West Chester.
▲Doylestown*•†.....Bucks	HENRY LEAR.
Dubois*•†'.....Clearfield	W. C. PENTZ.
Duke Center*†...McKean	See Bradford.
Dunbar*•† .....Fayette	See Uniontown.
Duncannon*•† .....Perry	See New Bloomfield.
Duquesne*† ....Allegheny	CHAS. B. PAYNE.
Dushore*•†.....Sullivan	ALPHONSUS WALSH.
East Berlin*•†.....Adams	See Gettysburg.
East Brady*•† .....Clarion	See Clarion.
East Downington*†Ches'r	See West Chester.
East Greenville*•† Mon'm	See Norristown.
▲Easton*•†.. Northampton	H. S. CAVANAUGH.
EastStroudsb'rg*†Monr'e	See Stroudsburg.
▲Ebensburg*•†....Cambria	EVANS & LEECH.
Edenburg .....Clarion	See Clarion.
Edinboro*†.....Erie	John Proudfit.
Eldred*•† .....McKean	P. R. Cotter.
Elizabeth*•† ...Allegheny	Harry L. Christy.
Elizabethtown*•† Lanca'r	I. N. S. Will.
Elkland*•† .....Tioga	F. D. Selph.
Elk Lick*•† .....Somerset	See Somerset.
Ellwood City*•†Lawrence	H. N. Marshall.
▲Emlenton*•† ....Venango	A. E. Middleton.
Emporium*•† ...Cameron	Johnson & McNarney.
Ephrata*•†.....Lancaster	A. J. Everly.
▲Erie*•† .....Erie	ALLEN & ROSENZWEIG.
" " "	S. A. DAVENPORT.
Evans City*§†.....Butler	See Butler.
Everett*•† .....Bedford	Howard Cessna.
Fayette City*•†...Fayette	See Uniontown.
Ford City*•†..Armstrong	D. B. Heiner.

Town and County.	Name.
Forest City*•†Susque'nna	James McKinney.
Foxburg*•† .....Clarion	See Clarion.
Fox Chase*†.Philadelphia	See Philadelphia.
▲Franklin*•† .....Venango	B. H. OSBORNE.
Freedom*•† .....Beaver	See Beaver.
Freeland*•† .....Luzerne	J. M. Carr.
Freeport*•†...Armstrong	G. M. Hill.
Galeton*•† .....Potter	Nelson L. Allen.
Gap*•† .....Lancaster	James M. Walker.
▲Gettysburg*•† .....Adams	W. McSHERRY, JR.
Girard*•† .....Erie	C. J. Hinds.
Girardville*•† .Schuylkill	See Ashland.
Glen Campbell*•† Indiana	See Indiana.
Glen Rock*•† .....York	See York.
Greencastle*•†...Franklin	See Waynesboro.
▲Greensburg*•†Westmor'd	WILLIAMS, SLOAN & GRIFFITH.
Greenville*•† .....Mercer	JOHN W. VOSLER.
Grove City*•†.....Mercer	H. K. Daugherty.
Halifax*•† .....Dauphin	See Harrisburg.
Hamburg*†† .....Berks	J. E. Miller.
Hanover*•† .....York	C. E. EHREHART.
¶▲Harrisburg*•†..Dauphin	JOHN E. FOX. Refers to Harrisburg National Bank.
Hastings*•†.....Cambria	See Ebensburg.
Hatboro*•†..Montgomery	See Lansdale.
Hawley*•† .....Wayne	LAWRENCE M. ATKINSON.
Hazleton*•†..... Luzerne	FRANK P. BOYLE.
▲Hollidaysburg*•†....Blair	ROBERT W. SMITH.
Homestead*•†. Allegheny	C. W. Ashley.
▲Honesdale*•†.....Wayne	E. C. Mumford.
Honeybrook*•†.... Chester	Charles E. Griffith.
Houtzdale*•†...Clearfield	Henry Boulton.
Hughesville*•†.Lycoming	William E. Crawford.
Hummelstown*•†.Da'pi'n	F. J. Schaffner.
▲Huntingdon*•† Hunt'don	WILL J. FORBES.
Hyndman*•†..... Bedford	See Bedford.
▲Indiana*•† .....Indiana	THOMAS SUTTON.
Irwin*•†...Westmoreland	See Jeannette.
Jamestown*•†.....Mercer	See Greenville.
Jeannette*•† W'moreland	J. F. McNaul.
Jenkintown*•†M'tgomery	Frank S. Gentry.
JerseyShore*•† Lycoming	A. F. Martin.
Johnsonburg*•† .....Elk	A. W. Morningstar.
Johnstown*•† ...Cambria	HERMAN E. BAUMER. Refers to First National and City National Banks.
Jonestown*†.... Lebanon	See Lebanon.
Kane*•† .....McKean	A. P. Huey.
KennettSquare*•†Chester	See West Chester.
Kingston*•† .....Luzerne	B. W. Davis.
Kinzua*•† .....Warren	See Warren.
▲Kittanning*•†.Armstrong	NEALE & PAINTER.
Knox*•† .....Clarion	See Clarion.
Knoxville*•† .....Tioga	Henry A. Ashton.
Kutztown*•†.....Berks	James H. Mart.
▲Lancaster*•† .. Lancaster	ADAM J. EBERLY.
Langhorne*•† .....Bucks	J. B. Slackhouse.
Lansdale*•†.Montgomery	A. R. PLACE.
Lansford*•† .....Carbon	See Tamaqua.
▲Laporte*•† .....Sullivan	E. J. Merrin.
Latrobe*•† Westmoreland	F. Hargrave.
▲Lebanon*•† .....Lebanon	LEE L. GRUMBINE.
Leechburg*•†.Armstrong	Thomas J. Van Giesen.
Lehighton*•† .....Carbon	T. A. Snyder.
▲Lewisburg*•† .....Union	ALFRED HAYES.
▲Lewistown*•†.....Mifflin	Elder & Son.
Ligonier*•†Westmorel'nd	See Greensburg.
Lincoln*.....Lancaster	See Lancaster.
Linesville*•†....Crawford	See Meadville.
Lititz*•†.....Lancaster	See Manheim.
Littlestown*•† ....Adams	H. C. Hinkle.
▲Lock Haven*•† ...Clinton	CHARLES CORSS.
Lykens*•†.....Dauphin	See Millersburg.
Mahanoy City*•†.Sc'ykill	J. J. BROWN.
Mahoningtown*•†.Ll'rn'ce	A. L. Hogen.
Malvern*•† .....Chester	See West Chester.
Manheim*•†.... Lancaster	J. B. Stroh.
Mansfield*•† .....Tioga	F. W. Clark.
Marietta*•†.....Lancaster	D. B. Case.
Martinsburg*•† .....Blair	S. B. Sysinger.
▲Mauchchunk*•† ....Carbon	FREDERICK BERTOLETTE.
▲McConnellsburg*†..Fulton	M. R. Shaffner.
McDonald*•† Washington	Harry J. Nesbit.
McKeesport*•† Allegheny	W. A. APPLEGATE.
McKees Rocks*•†.Alleg'y	See Allegheny.
McVeytown* .....Mifflin	See Lewistown.
▲Meadville*•† ...Crawford	E. W. McARTHUR.
Mechanicsburg*•† C'm'l'd	See Harrisburg.
▲Media*•† .....Delaware	G. E. Darlington.
▲Mercer*•† .....Mercer	W. H. Cochran.
Mercersburg*•†.Franklin	H. H. SPANGLER.
Meshoppen*•†. Wyoming	See Tunkhannock.
Meyersdale*•† ..Somerset	W. N. Koontz.
▲Middleburg*•†.....Snyder	F. E. Bower.
Middletown*•† ...Dauphin	A. E. BRANDT.
Mifflinburg*•†.....Union	J. A. Beard.
▲Mifflintown*†.....Juniata	WILBERFORCE SCHWEYER.
▲Milford*†.....Pike	See Sunbury.
Millersburg*•† ...Dauphin	S. S. Bowman.

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Town and County.	Name.
Millerstown†.....Butler	See Butler.
Millheim* ..... Center	See Bellefonte.
Milton*•†.Northumb'land	WILLIAM H. HACKENBERG.
Minersville*•† .Schuylkill	H. B. Bartholomew.
Monongahela*•† ..Wash'n	THOMAS H. BAIRD.
▲Montrose*•† Susquehanna	H. A. Denney.
Mt.Carmel*•†Nor'nberl'd	V. ALTEN.
Mt. Jewett*•†....McKean	H. S. Rogers.
Mount Joy*•†..Lancaster	F. A. Ricker.
Mt.Pleasant*•† Westm'l'd	N. A. CORT.
Mount Union*•†H'nt'gd'n	See Huntingdon.
Mountville*•...Lancaster	See Columbia.
Muncy*•† .....Lycoming	R. K. Reeder.
Myerstown*† ....Lebanon	See Lebanon.
Nanticoke*•† ....Luzerne	JAMES M. FRITZ.
Nazareth*•.Northampton	Calvin T. Smith.
New Bethlehem*•†.Clar'n	D. M. Geist.
▲New Bloomfield*•† .Perry	J. W. Shull.
New Brighton*•† .Beaver	Harry Calhoon.
▲New Castle*•† .Lawrence	J. NORMAN MARTIN.
New Holland*•† Lancast'r	A. W. Snader.
NewKensing'n*•†W's'm'd	See Allegheny.
New Oxford*•† ...Adams	See Hanover.
Newport*•† .....Perry	James M. Sharon.
Newtown*•† .....Bucks	George A. Jenks.
Newville*•† ..Cumberland	H. W. McCrea.
NewWilming'n*•Law'nce	D. F. McCready.
Norristo'n*•†M'ntgomery	E. L. HALLMAN. Refers to People's National Bank.
▲Northeast*•†.....Erie	D. R. Cushman.
North Wales*•†M'ntgo'ry	See Norristown.
Oakmont.....Allegheny	SAMUEL M. MEALS.
Oil City*•† .....Venango	ASH, SPEER & McSWEENEY.
Orbisonia*•† Huntingdon	J. M. Steese.
Orwigsburg*•†.Schuylkill	See Schuylkill Haven.
Osceola*•.....Tioga	Charles Tubbs.
Osceola Mills*•†Clearfield	See Houtzdale.
Oxford*•†.....Chester	W. T. Fulton.
Palmyra*•†.....Lebanon	See Lebanon.
Parkers L'd'g*† Armst'ng	Isaac Miller.
Parkesburg*•† ...Chester	A. T. Parke.
Parnassus*•†Westmorel'd	John M. Kennedy.
Patton*•† .....Cambria	R. Somerville.
PenArgyl*•†Northampt'n	N. D. Chase.
Pennsburg*•† .Montgo'ry	Jacob B. Hellegass.
Perryopolis*†.... Fayette	See Fayette City.
▲Philadelphia*•† .... Phila.	A. J. & L. J. BAMBERGER, 606 Chestnut Street. Refer to John Wanamaker, City Trust Co. and Market St. National Bank.
" ..... "	JOSEPH S. CLARK, 710 Bullitt Bldg. References: Fourth Street National Bank, First National Bank, and E. W Clark & Co., bankers.
" ..... "	CARR & FRANCISCUS, Provident Bldg. References: National Wall Paper Co., N. Y.; Provident Life & Tr. Co., and Supplee Hdw. Co., Phila.
" ..... "	CONARD & MIDDLETON 435 Chestnut St. Attorneys for Shriver, Bartlett & Co.
" ..... "	BERNARD GILPIN, 717 Walnut Street. References: National Bank of Commerce and Union National Bank of Philadelphia.
" ..... "	FREDERICK J. SHOYER, 1104 and 1105 Girard Building. Attorney for Prudential Insurance Co. Refers to Girard Trust Co.
Philipsburg*•† .....Centre	George W. Zeigler.
Phœnixville*•† ....Chester	H. H. GILKYSON.
Pinegrove*•†....Schuylkill	F. V. Filbert.
▲Pittsburg*•† ...Allegheny	CHANTLER, McGILL & CUNNINGHAM, Park Bldg. Attorneys for Second National Bank of Pittsburg and German National Bank of Allegheny.
" ..... "	McCREADY & MOORE, Carnegie Bldg. Refer to Pittsburg National Bank of Commerce.
" ..... "	WAY, WALKER & MORRIS, 1526-30 Park Bldg. Commercial law. Reference: Carter, Hughes & Dwight, New York.
" ..... "	THOMAS & MEALS, 432 Diamond St. Refer to Freehold Bank.
Pittston*•†.....Luzerne	S. M. PARKE.
Plymouth*•† .....Luzerne	D. L. & J. Q. Creveling.
Port Allegany*•†.McKe'n	S. W. SMITH.
Portersville*†.....Butler	See Butler.
Port Royal*•† .....Juniata	See Mifflintown.
Pottstown*•† M'ntgomery	JOHN BROOK EVANS.
▲Pottsville*•† ...Schuylkill	JAMES W. CARLIN.
Prospect*†.....Butler	See Butler.
Punxsutawney*•† .Jef'n	JACOB L. FISHER.
Quakertown*•† .... Bucks	John V. Ommeron.
Quarryville*•† Lancaster	See Lancaster.
▲Reading*•† ..... Berks	HENRY A. MUHLENBERG. General law practice, collections. Refers to Farmers National Bank.
Redlion*•†..... York	See York.
Reedsville*•†.....Mifflin	A. Reed Hayes.
Renovo*•†.....Clinton	Brown & Rogers.
Reynoldsville*†.Jefferson	M. M. Davis.
▲Ridgway*•†.....Elk	H. A. HALL.
Rimersburg*†.....Clarion	See Bethlehem.
Rochester*•†.....Beaver	A. P. MARSHALL.
Royersford*•† M'tgomery	E. L. HALLMAN.
Saegerstown*•† Crawford	See Meadville.
Saltsburg*•†.....Indiana	See Indiana.
Sandylake*•†.....Mercer	J. H. Robb.
Sayre*•†.....Bradford	Stewart & Stephens.
Schuylkill Haven*•†Sc'k'l	J. A. Moecker.
Schwenkville*•† .Montg'y	See Norristown.
Scottdale*•† Westmorel'd	William L. Ulery.
▲Scranton*•† .Lackawanna	THOMAS F. WELLS. Refers to Third National, and Dime Deposit & Discount Bank.
" ..... "	WILLARD, WARREN & KNAPP. Attorneys for County Savings Bank & Trust Co. Refers to any Bank in Scranton.
Selinsgrove*•† ....Snyder	Charles Hower.
Sellersville*•† .....Bucks	E. E. Althouse.
Sewickley*•†...Allegheny	O S. Richardson.
Shamokin*•†..North'nub'd	SAMUEL HECKERT.
Sharon*•†..... Mercer	A. W. WILLIAMS.
Sharpsburg*•† .Allegheny	Thomas J. Ford.
Sharpsville*•†.....Mercer	James A. Pierce.
Shenandoah*•†..Sch'ylk'l	M. M. BURKE.
Shippensburg*•†...Cu'b'd	E. J. McCune.
Shrewsbury*•† ..... York	W. G. Allen.
Siegfried*•†Northampton	See Catasauqua.
Slatington*•† ..... Lehigh	D. D. Roper.
Slipperyrock*..... Butler	See Butler.
Smethport*•†.... McKean	GARTON & RICHMOND.
▲Somerset*•†.... Somerset	KOOSER & KOOSER.
Souderton*•† Montgom'y	Henry M. Brownback.
S.Bethlehem*•†..No'h'p'n	J. D. BRODHEAD.
Spartansburg*•†. Cra'fo'd	See Titusville.
Springboro*•†.. Crawford	See Conneautville.
Spring City*•†....Chester	Charles S. Wagoner.
Steelton*•†..... Dauphin	F. B. Wickersham.
Stewartstown*•†....York	W. B. Gemmill.
St. Mary's*•†..... Elk	E. J. Wimmer.
St. Petersburg*•† Clarion	See Clarion
Strasburg*..... Lancaster	See Lancaster.
▲Stroudsburg*•†....Monroe	STAPLES & ERDMAN.
Sugargrove*..... Warren	J. C. Hamilton.
▲Sunbury*•† Northumb'l'd	I. CLINTON KLINE.
Susquehanna*•†. Susq'h'a	JOHN D. MILLER.
Tamaqua*•†....Schuylkill	H. B. GRAEFF.
Tarentum*•†...Allegheny	Kennedy & Smith.
Tidioute*•†..... Warren	See Warren.
▲Tionesta*•†..... Forest	S. D. Irwin.
Titusville*•†.....Crawford	SAMUEL GRUMBINE.
▲Towanda*•†.....Bradford	WILLIAM LITTLE.
Townville*..... Crawford	See Titusville.
Tremont*•†.... Schuylkill	R. S. BASHORE.
Troy*•†..... Bradford	Ray Gustin.
▲Tunkhannock*•† Wyom'g	James W. Pratt.
Turtlecreek*•†.Allegheny	Homer L. Steele.
Tyrone*•†..... Blair	G. L. OWENS.
Ulysses*•..... Potter	A. S. Burt.
Union City*•†..... Erie	Sproul & Morrow.
▲Uniontown*•†.... Fayette	L. H. FRASHER.
Vandergrift*•Westmorl'd	James S. Whitworth.
Verona*•†..... Allegheny	See Allegheny.
▲Warren*•†..... Warren	SMITH & ANDREWS.
▲Washington*•† Washt'g'n	JOHN H. MURDOCK.
Waterford*†..... Erie	J. A. Bolard.
Watsontown*•† North'l'd	W. F. Shay.
Wayne*•† ..... Delaware	Christopher Fallon.
Waynesboro*•†. Franklin	J. R. RUTHRAUFF.
▲Waynesburg*•†... Greene	SAMUEL M. SMITH.
▲Wellsboro*•†..... Tioga	F. E. Watrous.
▲West Chester*•†..Chester	A. P. REID.
Westfield*•†..... Tioga	D. W. Baldwin.
West Grove*•†....Chester	G. B. Johnson.
West Newton*•† West'l'd	See Greensburg.
Whitehaven*•†...Luzerne	G. L. Halsey.
Wilcox*•†..... Elk	See Ridgway.
▲Wilkes-Barre*•†. Luzerne	JOSEPH MOORE.
Wilkinsburg*•†Allegheny	W. P Carter.
Williamsburg*•†.... Blair	See Hollidaysburg.
▲Williamsport*•† Lwcom'g	WM. RUSSELL DEEMER. Refers to Williamsport Nat., and Westbranch Nat. Banks.
Wilmerding*•† Allegheny	George W. Herriott.
Windber*•.....Somerset	See Somerset.
Wrightsville*•†..... York	See Columbia.
Wyalusing*•†.... Bradford	E. A. Strong.
Yardley*•†..... Bucks	See Doylestown.
▲York*•†..... York	ROBERT J. LEWIS.
Youngsville*•†... Warren	G. A. Jackson.
Zelienople*•..... Butler	See Butler.

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RHODE ISLAND.

Town and County.	Name.
Anthony*†.....Kent	Eugene F. Waner.
Ashaway*....Washington	See Westerly.
▲Bristol*†.....Bristol	Samuel Norris, Jr.
Centerville*†.....Kent	See Providence.
Central Falls*†.....Prov.	See Providence.
Coventry*†.....Kent	See Anthony.
Cranston*†..Providence	See Providence.
▲East Greenwich*†..Kent	CHARLES J. ARMS.
Greenville*....Providence	See Providence.
Hope Valley*†.Washing'n	See Westerly.
▲Kingston*†. Washington	See Westerly.
Narragansett Pier*†Wash	See Wakefield.
¶▲Newport*†.....Newport	W. P. SHEFFIELD, JR.
North Scituate*.....Prov.	See Providence.
Olneyville*†...Providence	N. W. Littlefield.
Pascoag*†....Providence	Edward F. Lovejoy.
Pawtucket*†† Providence	JOHN J. FITZGERALD.
Phenix*.....Kent	See Anthony.
¶▲Providence*†† Provide'e	FRANK H. JACKSON, 49 Westminster St. Refers to Industrial Trust Co., Providence, and Hubbell Publishing Co., New York
" ..... "	ARTHUR P. SUMNER, 17 Custom House St. Refers to First National Bank.
Slatersville*..Providence	See Woonsocket.
Wakefield*†† Washington	F. C. Olney.
Warren*†.....Bristol	GEORGE L. COOKE.
Warwick*.....Kent	See East Greenwich.
Westerly*†..Washington	OLIVER H. WILLIAMS.
Wickford*†.Washington	See Westerly.
Woonsocket*†† Provide'e	WILLIAM G. RICH. Refers to Woonsocket National Bank.

SOUTH CAROLINA.

Town and County.	Name.
▲Abbeville*†....Abbeville	PARKER & GREENE.
▲Aiken*†.....Aiken	HENDERSONS.
Allendale*†.....Barnwell	See Denmark.
▲Anderson*†....Anderson	TRIBBLE & PRINCE.
▲Bamberg*†.....Bamberg	John R. Bellenger.
▲Barnwell*†.....Barnwell	R. A. Ellis.
Batesburg*†..Lexington	See Edgefield.
▲Beaufort*†.....Beaufort	W. J. VERDIER.
Belton*†.....Anderson	See Greenville.
▲Bennettsville*†Marlboro	T. W. Boucher.
Blackburg*†....Cherokee	E. A. Trescot.
Blackville*†.....Barnwell	See Denmark.
Branchville*†Orangeb'rg	W. H. Reedish.
▲Camden*†.....Kershaw	C. L. Winkler.
▲Charleston*†. Charleston	MORDECAI & GADSDEN. Counsel State Savings Bank. Attorneys in South Carolina for Postal Telegraph Cable Company; Plant System of Railways; Armour & Co., Chicago. Refer to president or cashier of any bank in Charleston; Nat. Park Bank, of New York and Standard Oil Co., Baltimore.
Cheraw*†.....Chesterfield	Stevenson & Matheson.
▲Chester*†..... Chester	HENRY & McLURE.
▲Chesterfield*.Chesterfield	E. J. Kennedy.
Clinton*†.....Laurens	See Laurens.
Clio*†.....Marlboro	T. W. Boucher.
¶▲Columbia*†.... Richland	WM. H. LYLES. Solicitor for the Bank of Columbia, S. C.
▲Conway*†.....Horry	R. B. Scarborough.
▲Darlington*†.Darlington	WOODS & MACFARLAN.
Denmark*†.... Bamberg	S. G. Maryfield.
Dillon*†.....Marion	Sellens & Sellens.
Easley*†.....Pickens	See Pickens.
▲Edgefield*†.... Edgefield	A. S. TOMPKINS.
Fingerville..Spartanburg	See Spartanburg.
▲Florence*†..... Florence	P. A. WILCOX.
Fort Mill*†.....York	See Rockhill.
▲Gaffney*†..... Cherokee	Wallace & Otts.
▲Gergetown*†Georget'wn	Walter Hazard.
▲Greenville*†.. Greenville	ISAAC M. BRYAN.
▲Greenwood*†† Greenwo'd	SHEPPARDS & GRIER.
▲Hampton*†.... Hampton	James W. Moore.
Heath Springs*Lancaster	See Lancaster.
Johnston*†.... Edgefield	See Edgefield.
Kershaw*†.....Lancaster	E. D. Blakeney.
▲Kingstree*†.Williamsb'g	T. M. Gilland.
▲Lancaster*†... Lancaster	ERNEST MOORE.
▲Laurens*†..... Laurens	W. H. MARTIN.
▲Lexington*†.. Lexington	Efird & Dorcher.
▲Manning*†.... Clarendon	W. C. Davis.
▲Marion*†..... Marion	C. A. WOODS.
McColl*†.....Marlboro	See Bennettsville.
▲Monks Corner*†Berkeley	See Charleston.
Mullins*†.....Marion	See Marion.
▲Newberry*†...Newberry	J. Y. CULBREATH.
Newry*.....Oconee	See Walhalla.
▲Orangeburg*†† Orangeb'g	JAMES F. IZLAR.
Pelzer*†..... Anderson	See Greenville.
Pendleton*†... Anderson	R. W. Simpson.
▲Pickens*.....Pickens	Julius E. Boggs.
Prosperity*†.. Newberry	See Newberry.
Ridgeway*†.....Fairfield	R. A. Means.
Rock Hill*†.....York	W. J. CHERRY.
▲Saluda*.....Saluda	Ramage & Gregory.
Seneca*†..... Oconee	See Walhalla.
▲Spartanburg*†† Sp'rtanb'g	JOHNSON & NASH.
▲St. George*...Dorchester	J. Otey Reed.
St. Matthews*†Orangeb'g	See Orangeburg.
Summerville*† Dorch'ter	H. A. M. Smith.
▲Sumter*†..... Sumter	LEE & MOISE.
Timmonsville*†Florence	See Florence.
▲Union*†..... Union	HYDRICK & SAWYER.
Varnville*†.... Hampton	J. W. Moore.
▲Walhalla*†..... Oconee	R. A. Thompson.
▲Walterboro*†.. Colleton	Griffin & Padgett.
Westminster*†...Oconee	See Walhalla.
Williamston*† Anderson	See Greenville.
▲Winnsboro*†.... Fairfield	A. S. & W. D. DOUGLAS.
▲Yorkville*†..... York	G. W. S. HART.

SOUTH DAKOTA.

Town and County.	Name.
▲Aberdeen*†..... Brown	C. M. STEVENS.
Alcester*†..... Union	See Elk Point.
▲Alexandria*†.... Hanson	E. E. Wagner.
Alpena*†.....Jerauld	L. N. Loomis.
Andover*†.....Day	See Webster.
Arlington*†.. Kingsbury	E. W. Smith.
▲Armour*†..... Douglas	JOHN T. MATHEWS.
Artesian*†..... Sanborn	See Woonsocket.
Aurora*†..... Brookings	See Brookings.
▲Bangor*.....Walworth	W. R. Green.
▲Bellefourche*†.....Butte	T. W. La Fleiche.
Beresford*†..... Union	CHARLES W WOLBERT.
Bigstone*†..... Grant	F. F. Moore.
Bijou Hills*.....Brule	S. E. Wilson.
Blunt*†..... Hughes	See Pierre.
Bowdle*†..... Edmunds	A. F. Le Claire.
Bradley*†..... Clark	See Clark.
Bridgewater*†.. McCook	E. L. Abel.
Bristol*†..... Day	See Webster.
▲Britton*†..... Marshall	Byron Abbott.
▲Brookings*†.. Brookings	CHEEVER & HALL.
Bryant*†..... Hamlin	L. W. Stoeckel.
Canastota*.....McCook	See Salem.
Canova*†..... Miner	See Howard.
▲Canton*†..... Lincoln	HUNDSON & FORREST.
Carthage*†..... Miner	See Howard.
Castalia*.....Charles Mix	See Edgerton.
▲Castlewood*†.... Hamlin	Ezra Adams.
Centerville*†.....Turner	KUNKLE & KUNKLE.
▲Chaberlain*†.....Brule	James Brown.
▲Clark*†.....Clark	C. G. SHERWOOD.
▲Clearlake*†.....Deuel	T. J. LAW.
Colman*†..... Moody	See Dell Rapids.
Columbia*†..... Brown	I. Hunsberger.
Conde*†.....Spink	David Robertson.
Custer*†.....Custer	E. L. Grantham.
▲Davis*†..... Turner	See Parker.
▲Deadwood*†.. Lawrence	MARTIN & MASON.
Dell Rapids*† Minnehaha	R. W. Hobart.
Desmet*†.....Kingsbury	E. S. Johnson.
Doland*†.....Spink	Korns & Clark.
Edgmont*†...Fall River	T. F. McConville.
Edgerton*....Charles Mix	G. P. HARBEN.
Egan*†.....Moody	See Flandreau.
Elk Point*†..... Union	H. M. Wallace
Elkton*†..... Brookings	Alexander & Hooker.
Emery*†..... Hanson	See Alexandria.
Erwin*†..... Kingsbury	A. W. Stone.
Estelline*†..... Hamlin	M. S. Liebenstein.
Eureka*†.....McPherson	James M. Brown.
▲Fairfax*..... Gregory	E. M. Starcher.
Fairview*†.....Lincoln	See Canton.
▲Faulkton*†..... Faulk	Frank Turner.
▲Flandreau*†..... Moody	GEORGE RICE.
▲Fort Pierre*†.....Stanley	Homer & Stewart.
Frankfort*†..... Spink	See Redfield.
Frederick*†..... Brown	J. C. Simmons.
Freeman*†.. Hutchinson	See Menno.
▲Gannvalley*..... Buffalo	H. B. Farren.
Garretson*†..Minnehaha	Orr & Rodabaugh.
Gary*†..... Deuel	Ashley L. Houghton.
▲Gettysburg*†..... Potter	F. B. PATTERSON.
Groton*†..... Brown	F. E. Campbell.
Harrison*..... Douglas	See Armour.
Hartford*† .. Minnehaha	See Sioux Falls.
Hecla*†..... Brown	See Aberdeen.
Hetland*†..... Kingsbury	F. W. McGinness.
▲Highmore*†..... Hyde	F. M. Barnes.
Hill City*†...Pennington	See Rapid City.
Hitchcock*†..... Beadle	E. Wilson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station ¶ State Capital

Town and County.	Name.
▲Hot Springs*† Fall River	LOOMIS S. CULL.
▲Howard*† Miner	Farmer & Farmer.
Hudson*† Lincoln	A. R. Jamison.
Hurley*† Turner	John W. Edmunds.
▲Huron*† Beadle	PYLE & TAYLOR.
▲Ipswich*† Edmunds	C. H Barron.
Irene*† Clay	See Yankton.
Iroquois*† Kingsbury	C. G. Swafford.
Jefferson*† Union	See Elkpoint.
Keystone* Pennington	See Hill City.
Kimball*† Brule	J. B. Long.
Lake Preston*† Kingsb'y	A. R. Abel.
Langford*† Marshall	See Britton.
Lead*† Lawrence	G. B. Thompson.
Lennox*† Lincoln	See Canton.
▲Leola* McPherson	See Eureka.
Leaterville*† Yankton	A. S. Dunning.
▲Madison*† Lake	J. H. Williamson.
Mellette*† Spink	A. A. TWICHELL.
Menno*† Hutchinson	W. Dimock.
▲Milbank*† Grant	GEORGE S. RIX.
▲Miller*† Hand	JOHN PUSEY.
▲Mitchell*† Davison	T. J. SPANGLER.
Montrose*† McCook	M. A. Butterfield.
▲Mound City* Campbell	A. Sutherland.
Mount Vernon*†Davison	See Mitchell.
▲Oacoma* Lyman	J. G. Bartine.
Oldham*† Kingsbury	See Desmet.
▲Olivet* Hutchinson	M. T. Halphide.
▲Onida* Sully	J. H. Gropengieser.
▲Parker*† Turner	EDWIN L. BROWN.
Parkston*† Hutchinson	John G. Hawley.
Pierpoint*† Day	See Webster.
▲Pierre*† Hughes	IVAN W. GOODNER.
▲Plankinton*† Aurora	S. H. Bakewell.
Platte Charles Mix	G. B. HARBEN.
Pukwana*† Brule	See Chamberlain.
▲Rapid City*† Pennington	WOOD & BUELL.
▲Redfield*† Spink	STERLING & MORRIS.
Revillo*† Grant	H. E. Jones.
▲Salem*† McCook	E. H. Wilson.
Scotland*† Bon Homme	F. D. Wicks.
▲Sioux Falls*† Minnehaha	BAILEY & VOORHEES. Attorneys for Sioux Falls National Bank, W. U. Telegraph Co., Illinois Central R. R. Co., the Burlington, Cedar Rapids & Northern Ry. Co., and R. G. Dun & Co.
Sisseton*† Roberts	R. O. Pearson.
Spearfish*† Lawrence	R. F. Crawford.
Spencer*† McCook	See Salem.
Springfield*† Bonhomme	Wilcox & Clermont.
▲Sturgis*† Meade	CHARLES C. POLK.
Summit*† Roberts	See Wilmot.
Toronto*† Deuel	See Clear Lake.
Tripp*† Hutchinson	See Armour.
▲Tyndall*† Bonhomme	W. T. Williams.
Valley Springs*† Minn'ha	See Sioux Falls.
Verdon*† Brown	See Groton.
▲Vermillion*† Clay	J. A. COPELAND.
Viborg*† Turner	See Parker.
Vienna*† Clark	See Clark.
Volga*† Brookings	A. S. Mitchell.
Wakonda*† Clay	See Centerville.
Warner*† Brown	See Aberdeen.
▲Watertown*† Codington	IRVIN H. MYERS.
Waubay*† Day	See Webster.
▲Webster*† Day	FRANK SEARS.
Wessington*† Beadle	F. M. Simmons.
▲Wessington Sp'gs* Jer'ld	J. R. Francis.
▲Wheeler* Charles Mix	D. P. Lamb.
White*† Brookings	Charles H. Farrell.
WhiteLake*† Aurora	A. H. Henneous.
Whiterock*† Roberts	See Sisseton.
Whitewood*† Lawrence	See Deadwood.
Willowlake*† Clark	See Clark.
▲Wilmot*† Roberts	HOWARD BABCOCK.
Wolsey*† Beadle	Chenoweth Bros.
▲Woonsocket*† Sanborn	J. T. Kean.
Worthing*† Lincoln	See Canton.
▲Yankton*† Yankton	FRENCH & ORVIS.

TENNESSEE.

Town and County.	Name.
▲Alamo* Crockett	Isaac K. Revelle.
Alexandria* DeKalb	Dan Williams.
▲Altamont Grundy	See Tracy City.
▲Ashland City* Cheatham	J. J. Lenoir.
▲Athens*† McMinn	BURKETT & MANSFIELD.
Bellbuckle*† Bedford	W. B. Bates.
Belle*† Crockett	Eugene Casey.
▲Benton* Polk	B. B. C. Witt.
▲Blountville* Sullivan	H. H. Smith.
▲Bolivar*† Hardeman	Wood & McNeal.
Bristol*† Sullivan	CURTIN & HAYNES.
▲Brownsville*† Haywood	J. W. E. MOORE.
▲Byrdstown* Pickett	W. J. Chilton.
▲Camden*† Benton	S. L. Peeler.
▲Carthage*● Smith	J. M. Fisher.
▲Celina* Clay	M. C. Sidwell.
▲Centerville*† Hickman	CLAGETT & FLOWERS.
▲Charlotte* Dickson	Morris & Cook.
▲Chattanooga*† Hamilton	COOKE, SWANEY & COOKE. Attorneys for Southern Ry. Co. Refer to any Bank in Chattanooga.
" "	CHARLES W. RANKIN. Refers to any Bank in Chattanooga.
" "	SYDNEY B. WRIGHT. Refers to First National Bank.
▲Clarksville*† Montg'y	LEECH & SAVAGE.
▲Cleveland*† Bradley	J. C. Ramsey.
Clifton* Wayne	See Waynesboro.
▲Clinton*† Anderson	J. A. Fowler.
Coalcreek*† Anderson	See Clinton.
Collierville*† Shelby	See Memphis.
▲Columbia*† Maury	J. C. VOORHIES
▲Cookeville*● Putnam	A. Algood.
▲Covington*†¶ Tipton	C. B. Simonton.
▲Crossville* Cumberland	Robinson, Smith & Lansden.
Cumberl'd Gap*†Clailb'ne	J. H. S. Morison.
▲Dandridge*† Jefferson	Eugene Holtsinger.
▲Dayton*† Rhea	B. G. McKENZIE.
▲Decatur* Meigs	J. W. Lillard.
▲Decaturville* Decatur	J. A. England.
Decherd*† Franklin	See Winchester.
Dickson*† Dickson	W. E. Cullum.
▲Dover* Stewart	J. W. Stout.
▲Dresden*† Weakley	T. K. Reynolds.
▲Dunlap*† Sequatchie	Stewart & Stewart.
Dyer*† Gibson	See Trenton.
▲Dyersburg*† Dyer	D. B. JOHNSON.
▲Elizabethton*† Carter	TIPTON & MILLER.
▲Erin*† Houston	Dunbar & Hobbs.
▲Erwin* Unicoi	See Johnson City.
▲Fayetteville*† Lincoln	W. B. LAMB.
▲Franklin*† Williamson	HEARN, McCORKLE & LANE.
▲Gainesboro* Jackson	J. T. & O. H. Anderson.
▲Gallatin*† Sumner	B. D. BELL.
Goodlettsville*†Davidson	Pardue & Bass.
Gordonsville*● Smith	E. M. McDonald.
▲Greeneville*† Greene	Shoun & Susong.
Greenfield*† Weakley	J. C James.
Halls*● Lauderdale	See Dyersburg.
Harriman*† Roane	S. C. BROWN.
▲Hartsville* Trousdale	J. E. Foust, Jr.
▲Henderson*† Chester	T. F Stubblefield.
Humboldt*† Gibson	J. A. Collingsworth.
▲Huntingdon*† Carroll	Allbritten & Maddox.
▲Huntsville* Scott	J. F. Baker.
▲Jacksboro* Campbell	W. R. Peters.
▲Jackson*† Madison	ROBERT W. HAYNES.
▲Jamestown* Fentress	CONATSER & CASE.
▲Jasper*† Marion	Spears & Roberson.
Jellico*† Campbell	H. M. Goins.
JohnsonCity*†, Washin'n	KIRKPATRICK, WILLIAMS & BOWMAN.
▲Jonesboro*† Washington	Newton Stocker.
Kenton*† Obion	J. L. Fry.
▲Kingston* Roane	YOUNG & BREAZEALE.
▲Knoxville*† Knox	CORNICK & CORNICK. Refer to East Tennessee National Bank, City National Bank, and Union Bank.
" "	GREEN & SHIELDS. Attorneys for City National Bank.
" "	LUCKY, SANFORD & FOWLER. Attorneys for East Tennessee National Bank. Refer to Central Trust Co. of New York.
▲Lafayette* Macon	J. S. Wootten.
▲Lawrenceburg*†¶Lawr'ce	W. R. King.
▲Lebanon*† Wilson	McCLAIN & McCLAIN.
Lenoir City* Loudon	Fox & Greer.
▲Lewisburg*† Marshall	W. P. McClure.
▲Lexington*† Henderson	John E. McCall.
Liberty* De Kalb	See Smithville.
▲Linden* Perry	Fred M. Carter.
▲Livingston* Overton	W. H. Hussey.
▲Loudon*† Loudon	G W. Fox.
▲Lynchburg* Moore	Parks & Parks.
Lynnville*† Giles	See Pulaski.
▲Madisonville*† Monroe	McCroskey & McCroskey.
▲Manchester*† Coffee	Cross & Ramsey.
Martin*† Weakley	DAWDEN & MAIDEN.
▲Maryville* Blount	F. H. LAMON.
▲Maynardville* Union	N. & Samuel J. Allor.
McKenzie*† Carroll	See Huntingdon.
▲McMinnville*† Warren	LIND & HOODENPYL.
▲Memphis*† Shelby	HENRY CRAFT, Equitable Bldg. Attorney for Union & Planters Bank. A complete collection department.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲Memphis *†.....Shelby (*Continued.*)	McFARLAND & NEBLETT, 22 Madison st. Attorneys for National Bank of Commerce.
" ..... "	METCALF & METCALF. Refer to any bank in Memphis.
" ..... "	WILLIAM A. PERCY, Porter Building. Attorney Memphis National Bank and Peoples Saving Bank.
" ..... "	SCRUGGS & ROSEBROUGH, Attorneys for Security Bank. Refer to any bank in the city.
" ..... "	WARINNER & WARINNER, Attorneys for First National Bank.
Milan*†.....Gibson	S. R. CLARK.
▲Morristown*†..Hamblen	SHIELDS & MOUNTCASTLE.
Mossycreek*†..Jefferson	C. T. Rankin.
▲Mountain City*..Johnson	Donnelly & Donnelly.
Mount Pleasant*†.Maury	See Columbia.
▲Murfreesboro*†Ruther'd	PALMER & RIDLEY.
¶▲Nashville*†...Davidson	MOORE & McNALLY, Cole Bldg. References—New York: Carter, Hughes & Dwight; Nashville: Union Bank & Trust Co
Newbern*†.....Dyer	N. L. Scobly.
Newburg .....Lewis	See Columbia.
▲Newport*†.....Cocke	H. N. Cate.
Oblon*†.....Obion	See Union City.
▲Ooltewah*†.....James	See Chattanooga.
▲Paris*†.....Henry	J. C. SWEENEY.
Petersburg*†.....Lincoln	See Fayetteville.
▲Pikeville*†.....Bledsoe	John C. Myers.
▲Pulaski*†.....Giles	HUME R. STEELE.
▲Ripley*†.....Lauderdale	Thomas Steele.
Rockwood*†.....Roane	T. A. WRIGHT.
▲Rogersville*†...Hawkins	J. O. Phillips.
Rutherford*†.....Gibson	A. J. Elwie.
Rutledge*†.....Grainger	A. F. Bryan.
▲Savannah*.....Hardin	Broyles & McDougall.
▲Selmer*†.....McNairy	W. K. Abernathy.
▲Sevierville*.....Sevier	M. B. McMahon.
▲Shelbyville*†....Bedford	E. CALDWELL.
▲Smithville*.....DeKalb	R. L. Cantrell.
▲Sneedville*.....Hancock	W. B. Davis.
▲Somerville*†.....Fayette	H. C. Moorman.
South Pittsburg*†Marion	M. M. Allison.
▲Sparta*†.....White	M. A. Cummings.
▲Spencer*.....Van Buren	A. L. Hamby.
Spring City*†.....Rhea	R. C. M. Cunningham.
▲Springfield*†..Robertson	A. E. GARNER.
Sweetwater*†.....Monroe	Young & Young.
▲Tazewell*.....Claiborne	H. Y. Hughes.
▲Tiptonville*.....Lake	W. W. Cochran.
Tracy City*†.....Grundy	J. B. Ferguson.
▲Trenton*†.....Gibson	WALKER & HUNT.
Trimble*†.....Dyer	See Newbern.
Troy*.....Obion	J. G. Smith & Son.
Tullahoma*†.....Coffee	Davidson & Aydelott.
▲Union City*†.....Obion	L. S. PARKS.
▲Wartburg*.....Morgan	Baker & Riseden.
Wartrace*†.....Bedford	C. S. Ivie.
Watertown*•.....Wilson	A. P. Womock.
▲Waverly*†...Humphreys	THOMAS F. BOWMAN.
▲Waynesboro*.....Wayne	John F. Morrison.
▲Winchester*†..Franklin	EMBREY & TAYLOR.
▲Woodbury*.....Cannon	James A. Jones.

TEXAS.

Town and County.	Name.
▲Abilene*†.....Taylor	JOHN BOWYER.
▲Albany*†....Shackleford	WARREN & WEBB, Attorneys. WEBB & HILL, Agents.
Alice*†.....Nueces	See Corpus Christi.
▲Alpine*†.....Brewster	L. F. Fishback.
Alvarado*†.....Johnson	I. A. Patton.
Alvin*†.....Brazoria	L. F. Fishback.
Alvord*†.....Wise	J. W. Bashaw.
▲Amarillo*†.....Potter	Plemmons & Veal.
▲Anderson*.....Grimes	Buffington & Buffington.
▲Angleton*†.....Brazoria	L. R. Bryan.
▲Anson*.....Jones	R. Colbert.
Aransas Pass*†San Pat'lo	See Corpus Christi.
▲Archer City*.....Archer	T. H. Marberry.
Arlington*†.....Tarrant	J. O. W. Burney.
▲Athens*†•.....Henderson	RICHARDSON, WATKINS MILLER.
Atlanta*†.....Cass	O'Neal & Allday.
¶▲Austin*†.....Travis	J. L. PEELER. General Attorney for John W. Mackay, New York; First National Bank of Austin, and James H. Raymond & Co., bankers.
" ..... "	WEST & COCHRAN, Attorneys for Austin National Bank.
▲Baird*†.....Callahan	O. Bowyer.
▲Ballinger*†.....Runnels	HARRIS & SMITH.
▲Bandera*.....Bandera	J. R. Storms.
▲Barstow*†.....Ward	See Pecos.
Bartlett*†....Williamson	See Belton.
▲Bastrop*†.....Bastrop	ORGAIN & GARWOOD.
▲Batesville*.....Zavalla	See Pearsall.
▲Bay City*.....Matagorda	William E. Austin.
▲Beaumont*†...Jefferson	GREER & GREER.
▲Beeville*†.....Bee	J. C. CRISP.
▲Bellville*†.....Austin	Blake & Holland.
▲Belton*†.....Bell	A. M. MONTRITH.
▲Benjamin*.....Knox	G. B. Landrum.
Bertram*†.....Burnet	See Burnet.
▲Bigspring*†.....Howard	S. H. MORRISON.
Blanco*.....Blanco	J. W. Baines.
Blooming Grove*†Nav'o	Callicutt & Call.
Blossom*†.....Lamar	See Paris.
▲Boerne*†.....Kendall	F. W. Schweppe.
▲Bonham*†.....Fannin	R. B. SEMPLE.
▲Boston .....Bowie	See Texarkana.
Bowie*†.....Montague	W. C. NEWMAN.
▲Brackettville*†...Kinney	W. L. CLAMP.
▲Brady*.....McCulloch	F. M. Newman.
Brandon*†.....Hill	See Hillsboro.
▲Breckenridge*..Stephens	William Veale & Son.
Bremond*†...Robertson	J. W. Woods.
▲Brenham*†..Washington	CAMPBELL & PENNINGTON.
Bridgeport*†.....Wise	C. A. Bridgeman.
▲Brownsville*†..Cameron	JAMES B. WELLS.
▲Brownwood*†.....Brown	JENKINS & McCARTNEY.
▲Bryan*†.....Brazos	DOREMUS & BUTLER.
Burkeville*.....Newton	Blake & Smith.
▲Burnet*†.....Burnet	J. G. Cook.
Burton*†.....Washington	J. J. McCain.
▲Caldwell*†.....Burleson	Alexander & Heslip.
Calvert*†.....Robertson	Field & Taylor.
▲Cameron*†.....Milam	HEFLEY, McBRIDE & WATSON.
▲Canadian*†.....Hemphill	W. D. Fisher.
▲Canton*.....Van Zandt	Haynes & Reese.
▲Canyon*•.....Randall	See Amarillo.
▲Carrizo*†.....Zapata	See Pearsall.
▲Carrizo Springs*.Dimmit	See Pearsall.
▲Carthage*†.....Panola	Claude Pollard.
Castroville*.....Medina	See Uvalde.
▲Center*.....Shelby	I. O. B. RICHARDSON.
▲Centerville*.....Leon	Dean & Dean.
▲Channing*†.....Hartley	W. Boyce.
Chico*†.....Wise	John L. Morris.
▲Childress*†.....Childress	W. T. McConnell.
Cisco*†.....Eastland	J. J. Butts.
▲Clairemont*.....Kent	See Snyder.
▲Clarendon*†.....Donley	H. B. White.
▲Clarksville*†..Red River	Chambers & Dook.
▲Claude*†.....Armstrong	Ira Webster.
▲Cleburne*†.....Johnson	GOLDSMITH & WALKER.
Clifton*†.....Bosque	J. C. O'Bryan.
▲Coldspring*..San Jacinto	Felix G. Bryan.
▲Coleman*†.....Coleman	T. R. AUSTIN.
▲Colorado*†.....Mitchell	W. B. Crockett.
Columbia*†.....Brazoria	J. N. Sharp.
▲Columbus*†....Colorado	GEORGE McCORMICK.
▲Comanche*†..Comanche	L. B. Russell.
Commerce*†.....Hunt	T. W. Thompson.
▲Conroe*†..Montgomery	T. E. Humphrey.
▲Cooper*†.....Delta	L. L. Wood.
▲Corpus Christi*†..Nueces	DELMA & GIVENS.
▲Corsicana*†.....Navarro	McKIE & AUTRY.
▲Cotulla*†.....La Salle	C. H. Mayfield.
Cresson*†.....Hood	See Cleburne.
▲Crockett*†.....Houston	NUNN & NUNN.
▲Crowell*.....Foard	Robert Cole.
▲Cuero*†.....DeWitt	JOHN H. BAILEY.
▲Dalngerfield*†....Morris	J. M. Moore.
▲Dallas*†.....Dallas	SAMUEL A. LEAKE. Attorney for National Exchange Bank.
▲Decatur*†.....Wise	R. E. CORSWELL.
DeKalb*†.....Bowie	W. W. Dillard.
Deleon*†.....Comanche	A. R. Pool.
▲Delrio*†.....Valverde	JOSEPH JONES.
Denison*†.....Grayson	W. M. PECK.
▲Denton*†.....Denton	ALVIN C. OWSLEY.
Detroit*†.....Red River	See Clarksville.
▲Dickens*.....Dickens	See Plainview.
▲Dimmitt*.....Castro	S. Gaugh.
Dublin*†.....Erath	McCAIN & DANIELS.
▲Dumas.....Moore	See Amarillo.
Eaglelake*†.....Colorado	W. S. Strickland.
▲Eagle Pass*†..Maverick	J. M. GOGGIN.
▲Eastland*†.....Eastland	D. G. Hunt.
▲Edna*†.....Jackson	Dobbs & McCrory.
Elcampo*†.....Wharton	W. L. Hall.
Elgin*†.....Bastrop	See Bastrop.
▲El Paso*†.....El Paso	BEALL & KEMP.
▲Emma*.....Crosby	J. WILSON BOYLE.
▲Emory*†.....Rains	W. H. Clendenin.
▲Ennis*†.....Ellis	D. B. SINGLETON.
▲Fairfield*.....Freestone	Boyd, Compton & Anderson.
Farmersville*†....Collin	D. P. JOHNSON.
Ferris*†.....Ellis	M. McKnight.
Flatonia*†.....Fayette	Lane & Lane.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲Floresville*•† ..... Wilson	B. F. BALLARD.
▲Floydada* ..... Floyd	See Plainview.
Forney*•† ..... Kaufman	See Terrell.
▲Fort Davis*† .... Jeff Davis	O. L. Price.
▲Fort Stockton* ..... Pecos	See Pecos.
▲Fort Worth*•† ..... Tarrant	COWAN & BURNEY. Attorneys for American Nat. Bank.
" ..... "	WEST, SMITH & CHAPMAN. Attorneys for First National Bank.
▲Franklin*•† .... Robertson	J. D. Gann.
▲Fredericksburg* Gillespie	A. O. COOLEY.
Frost*• ..... Navarro	B. H. Johnson.
▲Gail* ..... Borden	See Snyder.
▲Gainesville*•† . Galveston	STUART & BELL.
▲Galveston*•† ... Galveston	MANN & BAKER. Att'ys for Texas Guarantee & Trust Co.
" ..... "	SPENCER & SCOTT. Refer to Galveston National Bank or any Bank or business man in Galveston.
Ganado*•† ..... Jackson	See Edna.
▲Garden City* .. Glasscock	See Midland.
Garland*•† ..... Dallas	See Dallas.
▲Gatesville*•† ..... Coryell	J. E. Walker.
▲Georgetown*•† .. Will'son	SANSOM & SANSOM.
▲Giddings*•† ..... Lee	J. L. Rousseau.
▲Gilmer*•† ..... Upshur	Barnwell & Eberhart.
▲Glenrose* ..... Somervell	B. F. ROBERTS.
▲Goldthwaite*•† ..... Mills	E. B. ANDERSON.
▲Golliad*•† ..... Goliad	G. E. Pope.
▲Gonzales*•† ..... Gonzales	BURGESS & HOPKINS
▲Graham*• ..... Young	Arnold & Arnold.
▲Granbury*•† ..... Hood	J. J. HINER.
Grandview*•† .. Johnson	F. A. Arnold.
Granger*•† ... Williamson	J. W. Posey.
▲Greenville*•† ..... Hunt	CRADDOCK & LOONEY.
▲Groesbeck*•† .. Limestone	Farrar, Williams & Farrar.
▲Groveton*•† ..... Trinity	Kenley & Stevenson.
▲Guthrie* ..... King	See Benjamin.
▲Hallettsville*•† ... Lavaca	PATTON & ELLIS.
▲Hamilton*† ..... Hamilton	J. A. Eidson.
▲Hansford ..... Hansford	See Canadian.
▲Haskell* ..... Haskell	Foster & Scott.
Hearne*•† ..... Robertson	Bishop & Lane.
▲Hemphill* ..... Sabine	A. D. Hamilton.
▲Hempstead*•† ..... Waller	A. C. Tompkins.
▲Henderson*•† ..... Rusk	J. HARVEY TURNER.
▲Henrietta*•† ..... Clay	W. G. EUSTIS.
Hico*•† ..... Hamilton	D. Langford.
▲Hidalgo* ..... Hidalgo	See Rlogrande.
Higgins*•† ..... Lipscomb	E. C. Gray.
▲Hillsboro*•† ..... Hill	WEAR & MORROW.
Holland*•† ..... Bell	See Temple.
▲Hondo*•† ..... Medina	E. De Montel.
Honeygrove*•† .... Fannin	G. W. Wells.
▲Houston*•† ..... Harris	GOLDTHWAITE & MOODY. Attorneys for First National Bank.
" ..... "	W. C. OLIVER. Refers to First National Bank and American National Bank.
Howe*•† ..... Grayson	See Sherman.
Hubbard* ..... Hill	Boyd & Frisby.
▲Huntsville*•† ..... Walker	McKINNEY & HILL.
Hutto*•† ..... Williamson	See Taylor.
Iowapark*•† ..... Wichita	Hinton Smith.
Italy*•† ..... Ellis	See Waxahachie.
Itasca*•† ..... Hill	M. S. Wood.
▲Jacksboro*• ..... Jack	E. W. Nicholson.
Jacksonville*•† . Cherokee	See Rusk.
▲Jasper* ..... Jasper	W. W. BLAKE.
▲Jefferson*•† ..... Marion	R. R. TAYLOR.
Jewett*•† ..... Leon	See Centerville.
▲Johnson City* ..... Blanco	N. T. Stubbs.
▲Junction* ..... Kimble	Horace E. Williams.
▲Karnes City*•† .... Karnes	J. C. GOODE.
▲Kaufman*•† .... Kaufman	JAMES YOUNG.
Kemp*• ..... Kaufman	See Kaufman.
Kerens*•† ..... Navarro	See Corsicana.
▲Kerrville*•† ..... Kerr	Garrett & Burney.
Killeen*•† ..... Bell	M. N. Baldwin.
Kosse*•† ..... Limestone	See Groesbeck.
▲Kountze*•† ..... Hardin	W. W. DIES.
Kyle*• ..... Hays	See San Marcos.
Ladonia*•† ..... Fannin	R. M. Rowland.
▲Lagrange*•† ..... Fayette	Lane & Lane.
▲Lampasas*•† .... Lampasas	W. B. ABNEY.
Lancaster*•† ..... Dallas	John W. George.
▲Laplata ..... Deaf Smith	C. G. Witherspoon.
Laporte*•† ..... Harris	See Houston.
▲Laredo*•† ..... Webb	DODD & MULLALLY.
Leander*•† ... Williamson	See Georgetown.
Leonard*•† ..... Fannin	Ross & Ross.
Lewisville*•† ..... Denton	See Denton.
▲Liberty*•† ..... Liberty	T. E. Branch.
▲Linden* ..... Cass	J. S. Mills.
▲Lipscomb* ..... Lipscomb	See Canadian.
▲Livingston*•† ..... Polk	Hill & Hill.

Town and County.	Name.
▲Llano*•† ..... Llano	J. H. McLean.
▲Lockhart*•† ..... Caldwell	J. J. SHEPPARD.
▲Longview*•† ..... Gregg	Turner & McHaney.
Lorena*•† ..... McLennan	See Waco.
Lott*•† ..... Falls	George A. Hodges.
▲Lubbock* ..... Lubbock	See Plainview.
▲Lufkin*•† ..... Angelina	Mantooth & Townsend.
Luling*•† ..... Caldwell	H. B. Story.
▲Madisonville* .... Madison	Dean & Dean.
Manor*•† ..... Travis	James M. Harris.
Mansfield*• ..... Tarrant	W. D. House.
Marble Falls*•† ... Burnet	See Burnet.
▲Marfa*•† ..... Presidio	H. H. Kilpatrick.
▲Marlin*•† ..... Falls	MARTIN & EDDINS.
▲Marshall*•† ..... Harrison	T. P. Young.
▲Mason*† ..... Mason	Runge & Crawford.
▲Matador* ..... Motley	See Plainview.
McGregor*•† .. McLennan	W. C. O'Bryan.
▲McKinney*•† ..... Collin	JENKINS & McCLELLAN.
▲Memphis*•† ..... Hall	C. R. Brice.
▲Menardville* ..... Menard	L. W. Ainsworth.
▲Meridian*•† ..... Bosque	Robertson & Robertson.
Merkel*•† ..... Taylor	See Abilene.
Mesquite*•† ..... Dallas	See Dallas.
Mexia*•† ..... Limestone	W. E. Doyle.
▲Miami*•† ..... Roberts	C. COFFEE.
▲Midland*•† ..... Midland	R. H. Zane.
Midlothian*•† ..... Ellis	J. H. Peebles.
Milford*•† ..... Ellis	H. N. C. Davis.
Mineola*•† ..... Wood	Cate & Bruce.
Mineralwells *•†P'loPinto	Albert Stevenson.
▲Mobeetie* ..... Wheeler	See Amarillo.
▲Montague* ..... Montague	G. W. ALCORN.
Moody*•† ..... McLennan	John S. Patterson.
Morgan*•† ..... Bosque	See Meridian.
Moulton*•† ..... Lavaca	See Flatonia.
Mount Calm*•† ..... Hill	See Hillsboro.
▲Mt. Pleasant*•† ..... Titus	S. P. Pounders.
▲Mt. Vernon*•† ... Franklin	R. E. Dorenport.
▲Nacogdoches*•†Na'doch's	J. C. HARRIS.
Naples*•† ..... Morris	See Daingerfield.
Navasota*•† ..... Grimes	G. W. L. CARR.
New Boston*•† .... Bowie	R. M. Hubbard.
▲New Braunfels*•† . Comal	F. J. MAIER.
▲Newton* ..... Newton	Cheatham & Syler.
Nocona*•† ..... Montague	W. D. Hagler.
▲Oakville* ..... Live Oak	F. R. Church.
▲Ochiltree ..... Ochiltree	See Higgins.
▲Odessa*•† ..... Ector	See Midland.
Omaha*•† ..... Morris	See Daingerfield.
▲Orange*•† ..... Orange	HOLLAND, LINK & HOLLAND
Overton*•† ..... Rusk	See Henderson.
▲Ozona* ..... Crockett	S. D. Foote.
▲Paducah* ..... Cottle	See Quanah.
▲Paintrock* ..... Concho	Garland & Montgomery.
▲Palestine*•† .... Anderson	B. H. GARDNER.
▲Palopinto*† .... Palo Pinto	H. E. Bradford, Jr.
▲Panhandle*•† ..... Carson	See Amarillo.
▲Paris*•† ..... Lamar	ALLEN & DOHONEY.
Parnell ..... Roberts	See Canadian.
▲Pearsall*•† ..... Frio	R. W. Hudson.
▲Pecos*•† ..... Reeves	T. J. Hefner.
Pilotpoint*•† ..... Denton	John Collier.
▲Pittsburg*•† ..... Camp	W. R. HEATH.
▲Plainview* ..... Hale	L. S. Kinder.
Plano*•† ..... Collin	R. T. Shelton.
▲Pleasanton* .... Atascosa	G. M. Martin.
Port Arthur*•† . Jefferson	J. WILLIAMS.
▲Port Lavaca*•† . Calhoun	W. Wilson.
▲Quanah*•† ..... Hardeman	M. M. HANKINS.
▲Quitman* ..... Wood	V. B. Harris.
▲Rayner* ..... Stonewall	See Anson.
▲Refugio* ..... Refugio	See Victoria.
▲Richmond*•† .. Fort Bend	D. R. Pearson.
▲Rlogrande*† ..... Starr	MONROE & SEABURY.
▲Robert Lee* ..... Coke	W. C. Merchant.
▲Roby* ..... Fisher	Crane & Yantis.
Rockdale*•† ..... Milam	N. H. Tracy.
Rockisland*•† ... Colorado	See Weimar.
▲Rockport*•† ..... Aransas	E. A. Stevens.
▲Rocksprings* ... Edwards	Samuel Hough.
▲Rockwall*•† .... Rockwall	W. B. Wade.
Rodgers*•† ..... Bell	See Belton.
Rosebud*•† ..... Falls	George W. Riddle.
Roundrock*•† .. W'l'nson	R. R. Hyland.
Royse City* .... Rockwall	See Greenville.
Runge*•† ..... Karnes	E. G. Gillett.
▲Rusk*•† ..... Cherokee	E. C. DICKINSON.
Saint Jo*•† ..... Montague	H. W. Hunt
▲San Angelo*•† Tom Green	J. T. THOMSON.
▲San Antonio*•† ..... Bexar	BALL & FULLER. Attorneys for Frost National Bank. Refer to Chemical Nat. Bank, N. Y., G. A. Baker, President; Continental Nat. Bk., St. Louis, and First Nat. Bank, Kansas City.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲San Antonio*†.....Bexar (*Continued.*)	DENMAN, FRANKLIN, COBBS & McGOWN. Attorneys San Antonio National Bank and Lockwood National Bank.
▲San Diego*† .....Duval	FRANK FUILLE.
Sanger*† .....Denton	See Denton.
▲San Marcos*† .....Hays	W. G. Barber.
▲San Saba*† ..... San Saba	JOHN T. WALTERS.
Santa Anna*† .. Coleman	L. V. Stockard.
Schulenburg*† .. Fayette	See La Grange.
▲Seguin*† .....Guadalupe	J. B. Dibrell.
▲Seymour*† .....Baylor	Britain & Glasgow.
▲Sherman*† .....Grayson	GALLOWAY & TEMPLETON.
▲Sherwood* .....Irion	See San Angelo.
Shiner*† .....Lavaca	Leonard & Gray.
▲Silverton* .....Briscoe	See Clarendon.
▲Sinton*† ..... San Patricio	See Corpus Christi.
Smithville*† ..... Bastrop	S. L. Staples.
▲Snyder* .....Scurry	C. C. Johnson.
▲Sonora* .....Sutton	S. G. Tayloe.
Stamford.....Jones	G. M. SCARBOROUGH.
▲Stanton*† .....Martin	See Midland.
▲Stephenville*† .... Erath	Martin & George.
▲Sterling City* .....Sterling	W. F. Kellis.
Stockdale*† ..... Wilson	G. M. Clifton.
Strawn*† .....Palo Pinto	See Mineral Wells.
▲Sulphur Syrings*† H'pk's	CROSBY & DINSMORE.
▲Sweet Water*† .... Nolan	E. P. Woodruff.
▲Tascosa*.....Oldham	See Amarillo.
Taylor*† .... Williamson	FRANCIS HORACE WELCH.
Temple*† ..... Bell	BANKS & COCHRAN.
Terrell*† ..... Kaufman	William H. Allen.
Texarkana*† .....Bowie	WEBBER & WEBBER.
▲Texline*† ..... Dallam	See Clayton, N. M.
Thornton*† ...Limestone	Lamar Smith.
▲Throckmorton* Throck'n	W. T. Andrews.
▲Tilden* .....McMullen	Kuykendall & Dilworth.
Timpson*† .....Shelby	See Center.
▲Tulia* .....Swisher	See Plainview.
▲Tyler*† .....Smith	CAIN & KNOX.
▲Uvalde*† .....Uvalde	GARNER & LOVE.
Van Alstyne*† ..Graysoa	E. J. Humphreys.
Velasco*† .....Brazoria	Lewis R. Bryan.
▲Vernon*† .....Wilbarger	Bonner & Mason.
▲Victoria*† .....Victoria	C. F. CARSNER.
▲Waco*† .....McLennan	LLEWELLYN AUBREY. Refers to First National Bank.
" ..... "	L. W. CAMPBELL. Refers to Texas Central Railroad Co. and First Nat. Bank.
" ..... "	J. R. DOWNS. Attorney for Provident National Bank.
Waller*† .....Waller	H. Paul George.
▲Wallisville* ..... Chambers	See Liberty.
▲Waxahachie*† ..... Ellis	TEMPLETON & HARDING.
▲Weatherford*† .. Parker	J. M. RICHARDS.
Weimar*† .....Colorado	B. Jannon.
▲Wellingt'n*Collingsworth	See Memphis.
West*† .....McLennan	E. Bodell.
▲Wharton*† .....Wharton	G. P. DOUGHERTY.
Whitesboro*† ...Grayson	J. K. Jamison.
Whitewright*† .Grayson	W. S. Vernon.
Whitney*† ..... Hill	W. T. Moore.
Whitt* .....Parker	See Weatherford.
▲Wichita Falls*† .Wichita	MONTGOMERY & HUGHES.
Willspoint*† .. Van Zandt	W. B. Wynne.
Winnsboro*† ..... Wood	Howell & Nabors.
▲Woodville*† ..... Tyler	J. A. Mooney.
Worthham*† ... Freestone	See Mexia.
Wolfe City*† ..... Hunt	J. W. Hopkins.
Wylie*† ..... Collin	See Plano.
Yoakum*† ..... DeWitt	THOMAS SMOOT.
Yorktown*† ..... DeWitt	See Cuero.

UTAH.

Town and County.	Name.
American Fork*† ..Utah	See Provo City.
Ashley ..... Uinta	See Vernal.
▲Beaver*† ..... Beaver	W. F. Knox.
▲Brigham*† ..... Boxelder	R. H. JONES.
▲Castledale* ..... Emery	See Provo City.
▲Coalville*† ..... Summit	See Park City.
Corinne*† .....Boxelder	H. L. Steed.
Eureka*† .....Juab	B. N. C. Stott.
▲Farmington*† .....Davis	Wilson & Willey.
▲Fillmore*† .....Millard	J. A. Melville.
▲Heber* .....Wasatch	A. C. HATCH.
▲Junction* .....Piute	See Beaver.
Kanab*† ..... Kane	J. F. Brown.
Kaysville*† ..... Davis	Thomas H. Phillips.
Lehi City*† ..... Utah	P. Evans.
▲Loa* ..... Wayne	See Beaver.
▲Logan*† ..... Cache	P. E. KEELER.
▲Manti*† .....Sanpete	WM. D. LIVINGSTON.
Mercur*† ..... Tooele	See Tooele.
▲Moab* ..... Grand	J. N. Corbin.
▲Monticello* .....San Juan	See Dolores, Colo.
▲Morgan*† ..... Morgan	Samuel Francis.
Mt. Pleasant*† ...Sanpete	Ferdinand Ericksen.
▲Nephi*† ..... Juab	F. W. Chappell.
▲Ogden*† ..... Weber	N. J. HARRIS.
▲Panguitch*† ..... Garfield	W. P. Sargent.
Park City*† ..... Summit	D. C. McLAUGHLIN.
▲Parowan*† ..... Iron	See Panguitch.
Payson*† ..... Utah	J. E. Page.
▲Price*† ..... Carbon	See Provo City.
▲Provo City*† ..... Utah	SAMUEL A. KING.
▲Randolph* ..... Rich	See Logan.
▲Richfield*† ..... Sevier	I. J. STEWART.
¶▲Salt Lake City*● Salt L'e	THOMAS F. BARBEE. Reference, without permission, Hon. Wm. G. Ewing, Chicago, Ill.
" ..... "	BOOTH, LEE & RITCHIE. Refer to National Bank of the Republic.
" ..... "	GEORGE L. NYE. Refers to Bank of Commerce.
" ..... "	STEPHENS & SMITH. Refer to any bank in Salt Lake City.
Spanish Fork*† ..... Utah	See Provo City.
Springville*† ..... Utah	See Provo City.
▲St. George*† . Washington	D. H. MORRIS.
▲Tooele* ..... Tooele	H. S. Gowans.

VERMONT.

Town and County.	Name.
Alburg*† ..... Grand Isle	J. P. Ladd.
Arlington*† . Bennington	O. M. Barber.
Bakersfield* .... Franklin	H. F. Brigham.
Barnet*† ..... Caledonia	C. A. Horsford.
Barre*† ..... Washington	RICHARD A. HOAR.
Barton*† ..... Orleans	T. W. Baldwin.
Barton Landing*† Orleans	B. F. D. Carpenter.
Bellows Falls*† Windham	Levant M. Read.
Belvidere* ..... Lamoille	See Hyde Park.
▲Bennington*† Benningt'n	Barber & Darling.
Bethel*† ..... Windsor	W. B. C. Stickney.
Bradford*† ..... Orange	John B. Peckett, Jr.
Braintree* ..... Orange	See Chelsea.
Brandon*† ..... Rutland	W. A. ATWELL.
Brattleboro*† . Windham	WATERMAN & MARTIN.
Bristol*† ..... Addison	W. W. Rider.
Burke..... Caledonia	See St. Johnsbury.
▲Burlington*† . Chittenden	CUSHMAN & SHERMAN.
Cambridge*† ... Lamoille	See Hyde Park.
Canaan*† ..... Essex	See Colebrook, N. H.
Castleton*† ..... Rutland	HENRY L. CLARK.
Cavendish*† .... Windsor	See Ludlow.
Charleston ..... Orleans	See Island Pond.
▲Chelsea* ..... Orange	Darling & Darling.
Chester*† ..... Windsor	George L. Fletcher.
Colchester*† Chittenden	See Burlington.
Concord ..... Essex	See St. Johnsbury.
Craftsberry* ..... Orleans	See Hyde Park.
Danville*† .... Caledonia	See St. Johnsbury.
Derby* ..... Orleans	J. G. Foster.
Derby Line*† .... Orleans	See Newport.
East Burke* .... Caledonia	C. T. A. Humphrey.
Eden* ..... Lamoille	See Hyde Park.
Elmores ..... Lamoille	See Hyde Park.
Enosburg F'lls*† Franklin	E. McFeeters.
Essex Jct.*† . Chittenden	See Burlington.
Fairfield*† ..... Franklin	Isaac N. Chase.
Fair Haven*† .... Rutland	R. C. Abell.
Felchville* ..... Windsor	See Ludlow.
▲Guildhall† ..... Essex	See St. Johnsbury.
Hardwick*† ... Caledonia	MELVIN G. MORSE.
Hartford*† ..... Windsor	Samuel E. Pingree.
Highgate*● ..... Franklin	C. G. Austin.
▲Hyde Park*† .... Lamoille	F. H. McFARLAND.
Irasburg*† ..... Orleans	W. D. Tyler.
Island Pond*† ..... Essex	George N. Dale.
Jamaica*† .... Windham	See Brattleboro.
Jay ..... Orleans	See North Troy.
Jericho*† .... Chittenden	See Burlington.
Johnson*† ..... Lamoille	B. A. Hunt.
Leicester Jct.*† . Addison	See Middlebury.
Lowell* ..... Orleans	See Hyde Park.
Ludlow*† ..... Windsor	Sargent & Stickney.
Lunenburg*† ..... Essex	See St. Johnsbury.
Lyndon*† ..... Caledonia	J. T. Gleason.
Lyndonville*† . Caledonia	E. J. Bodwell.
▲Manchester*† Benningt'n	H. K. Fowler.
Manchester Cen.*† Bent'n	Fowler, Son & Co.
▲Middlebury*† ... Addison	BUTTON & BUTTON.
Middletown Spr'gs* Rutld	See Rutland.
Milton*† ..... Chittendon	See Burlington.
¶▲Montpelier*† Wash'ton	DILLINGHAM, HUSE & HOWLAND.
Morrisville*† ... Lamoille	Powers & Cheney.
▲Newfane*† .... Windham	See Brattleboro.
▲Newport*† ..... Orleans	JOHN YOUNG.
N. Bennington*† B'ngton	Franklin Scott.

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Town and County.	Name.
Northfield•† Washington	Frank M. Plumly.
▲North Hero* ..Grand Isle	See St. Albans.
NorthPownal*†Ben'gton	T. E. Brownell.
North Troy*†.....Orleans	O. S. Annis.
Norwich*.....Windsor	J. T. Morrison.
Orwell* .....Addison	See Brandon.
Pittsford•†.....Rutland	See Rutland.
Plainfield•†.Washington	O. L. Hoyt.
Poultney•† .....Rutland	Beaman & Platt.
Proctor•† .....Rutland	F. C. Partridge.
Proctorsville•† Windsor	S. E. Emery.
Randolph•†.....Orange	J. D. Dennison.
Randolph Centre• Orange	See Randolph.
Readsboro•† Bennington	Faxon L. Bowen.
Richford•† .. ..Franklin	POWELL & POWELL.
Rockingham... Windham	See Bellows Falls.
Roxbury•†..Washington	See Northfield.
Royalton•† .....Windsor	R. C. Dennison.
▲Rutland•†.....Rutland	JOEL C. BAKER.
SouthRoyalton•†Windsor	Tarbell & Whitham.
Springfield•†... Windsor	A. M. Albe.
▲St. Albans•†.... Franklin	HOGAN & HOGAN.
▲St. Johnsbury•†.Caled'ia	Wendell P. Stafford.
Stowe•† .....Lamoille	Geo. Wilkins.
Strafford•†.....Orange	See Chelsea.
Swanton•† .....Franklin	D. G. Freeman.
Troy* .....Orleans	See North Troy.
Underhill•† .Chittenden	J. J. Monahan.
Vergennes•† ....Addison	Frank L. Fish.
Waitsfield* .. Washington	See Montpelier
Waterbury•† Washingt'n	W. P. Dillingham.
Waterville* .....Lamoille	See Hyde Park.
Wells River•†.....Orange	Smith & Sloane.
Westfield* .....Orleans	See North Troy.
West Randolph...Orange	See Randolph.
White River Jc•†Wf'ds'r	Wm. Batchelder.
Whittinghame† Windham	See Wilmington
Wilmington•†.Windham	O. E. Butterfield.
Windsor•†.....Windsor	J. C. Enright
Winooski•† .Chittenden	See Burlington.
Wolcott•† .....Lamoille	See Hyde Park.
▲Woodstock•† ..Windsor	W. E. JOHNSON.

VIRGINIA.

Town and County.	Name.
▲Abingdon•†.Washington	FULKERSON, PAGE & HART.
▲Accomac* .....Accomac	Thomas W. Russell.
Alexandria•† Alexandria	ANTHONY W. ARMSTRONG.
▲Amelia•† .....Amelia	Southall & Farrar.
▲Amherst•†.....Amherst	C. L. Scott.
Appomattox•†Appom'tox	W. C. Franklin.
Arrington•† .....Nelson	Brown & Loving
Ashland•† .....Hanover	STONEWALL J. DOSWELL.
Aylett* .....King William	Wm. R. Aylett.
Basic City•†.....Augusta	See Staunton.
Beaver Dam•†..Hanover	S. Carter Redd.
▲Bedford City•†..Bedford	BURKE & KEMP.
Belmont ...Spottsylvania	Lee J. Graves.
Berkley•† .....Norfolk	G. D. PARKER.
▲Berryville•† .....Clarke	A. Moore, Jr.
Big Stone Gap•† ....Wise	Ayers & Ayers
Blacksburg•†...Montgo'ry	W. Dunlap.
Blackstone•†..Nottoway	W. H. Mann.
▲Bland* .....Bland	F. Kegley.
▲Bowling Green*.Caroline	A. B. Chandler.
▲Boydton•†.Mecklenburg	Faulkner & Thorp.
Brentsville•P'nce William	See Manassas.
Bridgewater•† Rockl'g'm	See Harrisonburg.
Bristol•† .....Washington	See Bristol, Tenn
Buchanan•† ....Botetourt	H. A. Latane.
▲Buckingham* Buckl'gh'm	W. M. Cabell.
Buenavista•†Rockbridge	C. B GUYER.
Burkeville•† ..Nottoway	See Crewe.
Cape Charles•†North'ton	John T. Daniel.
▲Charles City .Charles City	D. G. Tyler.
▲Charlottesville•† Albe'le	MICAJAH WOODS.
Chase City•†Mecklenb'rg	W. H. Smith.
▲Chatham•†...Pittsylvania	James Whitehead.
▲Chesterfield*.Chesterfield	P. V. Cogbill.
Chincoteague Isl*Acco'ac	See Accomac.
▲Christiansburg•†.Montg'y	PLEGAR & JOHNSON.
Claremont•†..... Surry	See Surry.
Clarksville•† Mecklenb'g	Henry Wood, Jr.
Cliftonforge•†Allegheny	George F. Anderson.
▲Clintwood*.... Dickinson	COLUMBUS PHIPPS.
Colon'l B'ch•Westmorel'd	See Montross.
Comorn*....King George	J. E. Mason.
▲Courtland•†Southampt'n	Prince & McLemore.
▲Covington•†... Alleghany	R. L. PARRISH.
Crewe•†..... Nottoway	W. H. Mann
▲Culpeper•†..... Culpeper	Rixey & Barbour.
▲Cumberland•† Cumberl'd	A. B. Armstrong.
Cumnor...King and Queen	Pollard & Pollard.
Danville•†...Pittsylvania	JULIAN MEADE.
▲Denbigh*.....Warwick	See Newport News.
▲Dinwiddie..... Dinwiddie	See Petersburg.
Drakes Branch•†Charl'te	See Smithville.
Dumfries...Prince William	See Manassas.
E. Radf'rd•†Montgomery	See Christiansburg.
▲Eastville•†. Northampton	O. F. Mears.
Edenburg*....Shenandoah	See Woodstock.
▲Emporia•† . Greensville	W. S. Goodwyn.
▲Fairfax•†..... Fairfax	MOORE & KEITH.
▲Farmville•†PrinceEdw'd	WATKINS & WATKINS.
▲Fincastle*..... Botetourt	E. V. Barley.
▲Floyd* ..... Floyd	James L. Tompkins.
Franklin•†.Southampton	J. C. Parker.
Fredericksb'rg•†Spotts'a	Thomas P. Wallace.
▲Front Royal•†...Warren	O'Flaherty & Fulton.
▲Gate City•†.....Scott	ROBERT R. KANE.
Glade Spring•†Washin'n	A. L. Robinson.
▲Gloucester*...Gloucester	W. C. L. Taliaferro.
▲Goochland*... Goochland	A. K. Leake.
Gordonsville•†...Orange	Phillip Barbour.
Graham•† .....Tazewell	J. W. Hicks.
▲Grundy*.....Buchanan	Finney & Stinson.
Haguet.....Westmoreland	R. H. Beale.
▲Hampton•†Elizab'th City	S. GORDON CUMMING.
▲Hanover•†..... Hanover	G. P. Haw.
▲Harrisonburg•† Ro'gh'm	GRATTAN & GRATTAN.
Hay M'ket•†P'nce Wil'am	See Manassas.
▲Heathsville*N'thumberl'd	A. S. Rice.
▲Hillsville*..... Carroll	W. D. Tompkins.
▲Houston•†..... Halifax	William Leigh.
▲Independence*....Grayson	J. D. Perkins.
▲Isle of Wight. Isle of Wight	See Smithfield.
▲Jonesville* ..... Lee	L. T. HYATT.
Keysville•†.... Charlotte	A. L. Van Ness.
▲King and Queen* King and Queen	Pollard & Pollard.
▲KingGeorge*King George	See Fredericksburg.
▲King William*Ki'g Wil'am	H. I. Lewis.
▲Lancaster*..... Lancaster	S. P. Gresham & Son.
▲Lawrenceville•†Bruns'ck	R. Turnbull.
▲Lebanon*.....Russell	H. A. Routh.
▲Leesburg•†..... Loudoun	EDWIN E. GARRETT.
▲Lexington•†.Rockbridge	D. E. MOORE.
▲Louisa•†.....Louisa	R. L. Gordon, Jr.
▲Lovingston*.....Nelson	S. B. Whitehead.
▲Lunenburg*...Lunenburg	I. B. Bell.
▲Luray•† .....Page	WALTON & BRO.
Lynchburg•†.. Campbell	KIRKPATRICK & HOWARD.
▲Madison*.....Madison	Hay & Jeffries.
Manassas•†Prince Wil'm	Sinclair & Lion.
Manchester•† Chesterf'd	C. L. Page
▲Marion•†..... Smyth	JAMES WHITE SHEFFEY.
▲Martinsville•†.....Henry	Hairston & Gravely.
▲Mathews*..... Mathews	J. B. Donavan.
Middleburg*.... Loudoun	See Leesburg.
Millenbeck*.... Lancaster	See Lancaster.
▲Monterey* .....Highland	Charles P. Jones.
▲Montross*. Westmoreland	R. J. Washington.
Mt.Jackson•†Shenand'ah	L. Triplett, Jr.
Newbern*.....Pulaski	I. H. Larew.
▲New Castle•†.....Craig	P. V. Jones.
▲New Kent.....New Kent	M. H. Barnes.
NewMarket•†Shenandoah	Bennick & Price.
Newport News•†Warw'k	NELMS & WISE.
Norfolk•†..... Norfolk	GARNETT & GARNETT. Refer to Norfolk National Bank.
▲Nottoway•†....Nottoway	W. H. Mann.
Occoquan*Prince William	See Manassas.
Old Point Comfort• Elizabeth City	See Hampton.
Onancock*.....Accomac	T. B. Quinby.
▲Orange•†..... Orange	James W. Morton.
▲Palmyra*.....Fluvanna	W. B. Pettit.
PamplinCity•†Appom't'x	W. C. Franklin.
Parksley•†.... Accomac	See Onancock.
▲Pearisburg•†..... Giles	Henson & Mason.
Pennington Gap•†.... Lee	E. W. Pennington.
Petersburg•†. Dinwiddie	HAMILTON & MANN. Attorneys for Petersburg Savings and Insurance Co.
Phœbus•†.Elizabeth City	See Hampton.
Pocahontas•† ..Tazewell	W. W. French.
▲Portsmouth•†...Norfolk	ALEXANDER E. WARNER.
▲Powhatan•†....Powhatan	T. M. Miller.
▲PrinceGeorge•P'nceG'rge	J. J. Cocke.
▲PrincessAnne•†Prin.Anne	W. J. Whitehurst.
▲Pulaski City•†.... Pulaski	WYSOR & GARDNER.
Radford•†. Montgomery	R. L. Gardner.
Richlands•†.....Tazewell	H. C. Anderson.
¶▲Richmond•†...Henrico	JAMES LEWIS ANDERSON. Refers to Planters National Bank; State Bank of Virginia, and John L. Williams & Son, bankers.
" ..... "	JAMES ALSTON CABELL. Refers to Richmond Trust & Safe Deposit Co.
" ..... "	STONEWALL J. DOSWELL. Refers to Nat'l Bank of Va., and City Bank.
" ..... "	HILL MONTAGUE. Refers to State Bank of Virginia, and Citizens Exchange Bank.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
¶▲Richmond *•†...Henrico (*Continued.*)	HENRY R. & JNO. GARLAND POLLARD. Refer to State Bank and City Bank.
Roanoke*•†.....Roanoke	S. HAMILTON GRAVES.
▲Rockymount*•†. Franklin	L. W. Anderson.
Rural Retreat*•†...Wythe	See Wytheville.
▲Rustburg*•†..... Campbell	Frank Nelson.
▲Salem*•†.....Roanoke	L. C. HANSBROUGH.
▲Saluda*..... Middlesex	W. W. Woodward.
Scottsville*•†.. Albemarle	Thomas S. Martin.
Smithfield*. Isle of Wight	R. S. Thomas.
▲Smithville*..... Charlotte	D. Q. Eggleston.
South Boston*•†..Halifax	Joseph Stebbins, Jr.
▲Spottsylvania* Sp'tsylv'a	A. B. Rawlings.
▲Stafford*..... Stafford	C. A. Bryan.
▲Stanardsville*.....Greene	J. S. Chapman.
▲Staunton*•†...Augusta	PATRICK & GORDON.
Strasburg*•†. Shenandoah	Stickley & Stickley.
▲Stuart*•†.....Patrick	P. Bouldin.
▲Suffolk*•†.... Nansemond	E. E. HOLLAND.
Sulphur Mines.....Louisa	See Louisa.
▲Surry*†.....Surry	W. B. Clarke.
▲Sussex .....Sussex	Cocke & Son.
▲Tappahannock*.....Essex	Ware & Carter.
▲Tazewell*•† .....Tazewell	CHAPMAN & GILLESPIE.
Tunstall*•† .....Newkent	R. T. Gregory.
Upperville* .....Fauquier	See Warrenton.
VirginiaBeach*•†Pr.Anne	See Norfolk.
▲Warm Springs*†.....Bath	John W. Stephenson.
▲Warrenton*•†...Fauquier	C. M. White.
▲Warsaw*..... Richmond	W. A. Jones.
▲Washington*Rapp'han'ck	J. F. Strother.
Waverly*•†..... Sussex	J. F. West.
Waynesboro*•†..Augusta	See Staunton.
▲W.Appomattox*Appo'tox	See Lynchburg.
West Point*•†.K.William	Kelley & Edwards.
Wilburn .....Lunenburg	I. B. Bell.
▲Williamsburg*•†.Ja'es C'y	N. L. Henley.
▲Winchester*•†. Frederick	BARTON & BOYD.
Wingina*•†.....Nelson	See Lovingston.
▲Wise*†.....Wise	O. M. Vicars.
▲Woodstock*•† Shenand'h	Walton & Walton.
▲Wytheville*•† .....Wythe	E. LEE TRINKLE.
▲Yorktown*.....York	See Williamsburg.

WASHINGTON.

Town and County.	Name.
Aberdeen*•† ..... Chehalis	Irwin & Bridges.
Anacortes*•†.....Skagit	H. D. Allison.
▲Asotin*†.....Asotin	George W. Bailey.
Ballard*•† ..... King	See Seattle.
Blaine*•† .....Whatcom	N. A. Cornish.
Castlerock*•† ....Cowlitz	G. W. Rowan.
▲Cathlamet*. Wahkiakum	J. B. Polwarth.
Centralia*•† .....Lewis	J. B. BUXTON.
▲Chehalis*•† ..... Lewis	Millett & Harmon.
Chelan* ..... Chelan	See Waterville.
Cheney*•† .....Spokane	John I. Melville.
▲Colfax*•† .....Whitman	C. M. WYMAN.
Colton*•† ..... Whitman	See Colfax.
▲Colville*•†.....Stevens	C. A. Mantz.
▲Conconully* ...Okanogan	A. W. Barry.
▲Coupeville* .....Island	See Port Townsend.
▲Davenport*•† ....Lincoln	H. A. P. Meyers.
▲Dayton*•† .....Columbia	EDMISTON & MILLER.
Elberton*•† ....Whitman	See Colfax.
▲Ellensburg*•† ....Kittitas	KAUFFMAN & FROST.
Elma*•†.....Chehalis	E. L. Minard.
▲Everett*•† ....Snohomish	BLACK & EDWARDS.
Fairhaven*•†....Whatcom	Kerr & McCord.
Farmington*•† . Whitman	See Colfax.
▲Friday Harbor*†San Juan	J. A. Gould.
Garfield*•† .....Whitman	R. W. Roberts.
▲Goldendale* ....Klickitat	C. H. Spalding.
Hamilton*•† .....Skagit	I. E. Shrauger.
Harrington*•† ....Lincoln	See Davenport.
Hoquiam*•† .....Chehalis	C. W. Hodgdon.
Issaquah*•† ..... King	See Seattle.
▲Kalama*•†.....Cowlitz	S. M. Heath.
Kelso*•†.....Cowlitz	J. F. Van Name.
Kettle Falls*• ....Stevens	See Colville.
Laconner*† ..... Skagit	J. L. Corrigan.
Latah*•† .....Spokane	John L. Dirks.
Marysville*•† Snohomish	See Everett.
▲Montesano*•†....Chehalis	Lewis B. Bignold.
▲Mt. Vernon*•†.....Skagit	E. C. MILLION.
▲New Whatcom*•†What'm	O. P. BROWN.
Northport*•†..... Stevens	D. H. Carey.
▲North Yakima*•† Yakima	WHITSON & PARKER.
Oakesdale*•† ...Whitman	R. H. HUTCHINSON.
¶▲Olympia*•†....Thurston	CAMPBELL & DE FILIPPO.
Orting*•† .....Pierce	See Tacoma.
Palouse*•†.....Whitman	A. A. Wilson.
▲Pasco*.....Franklin	R. Olney.
▲Pomeroy*•† .....Garfield	S. G. Cosgrove.
▲Port Angeles*•†..Clallam	GEORGE C. HATCH.
▲Port Orchard*.....Kitsap	J. B. Yakey.
▲Port Townsend*•† Jeffe'n	W. W. FELGER.
Pullman*•† .....Whitman	W. H. Harvey.
Puyallup*•† .....Pierce	H. G. Rowland.
Reardan*•† .....Lincoln	See Davenport.
Rpublic* ..... Stevens	MORRIS & SMITH.
▲Ritzville*•†.....Adams	W. W. ZENT.
Rockford*•† .... Spokane	A. K. Clark.
Rosalia*•† .....Whitman	See Oakesdale.
▲Seattle*•†.....King	ALLEN & ALLEN. References, Dexter Horton & Co., bankers. National Bank of Commerce, and Puget Sound National Bank.
" ..... "	BALLINGER, RONALD & BATTLE. Attorneys for Scandinavian-American Bank.
" ..... "	BYERS & BYERS. References: Any bank in Seattle.
" ..... "	CAMPBELL & HILLS. Refer to National Bank of Commerce.
" ..... "	GRAY & PERKINS. Mercantile Law, Collections, and Depositions.
" ..... "	W. D. LAMBUTH. Reference: Any Seattle bank.
" ..... "	PRESTON, CARR & GILMAN Attorneys for Puget Sound National Bank and Seattle National Bank.
Sedroo*•†.....Skagit	J. Henry Smith.
▲Shelton.....*•.....Mason	S. P. Richardson.
▲Skamokawa* Wahkiakum	F. M. SWEET.
Snohomish*•† Snohomish	J. W. Miller.
▲South Bend*•†.....Pacific	HEWEN & STRATTON.
▲Spokane*•†..... Spokane	BELDEN & BELDEN. Refer to R. G. Dun & Co., and Exchange National Bank.
" ..... "	CROW & WILLIAMS. References: Vermont Loan & Trust Co. and Exchange National Bank, Spokane; Eastern Banking Co. and James W. Tufts, Boston, Mass.
" ..... "	H. L. KENNAN. Ex-Probate Judge. References if desired.
" ..... "	MARK F. MENDENHALL. Attorney for John W. Graham & Co., Spokane. Refers to Spokane & Eastern Trust Co. and Old National Bank.
▲Stevenson*..... Skamania	C. F. Moore.
▲Tacoma*•†.....Pierce	F. S. BLATTNER. Refers to any bank in Tacoma.
" ..... "	WM. H. PRATT. Attorney for Scandinavian-American Bank.
" ..... "	REMINGTON & REYNOLDS. Refer to any bank in Tacoma.
Tekoa*•†.....Whitman	George N. Smith.
Uniontown*•†.. Whitman	See Lewiston, Idaho.
▲Vancouver*†.....Clarke	W. B. DANIELS.
Waitsburg*•† Walla Walla	See Walla Walla.
▲Walla Walla*•† W'la W'la	T. P. & C. C. GOSE.
▲Waterville*..... Douglas	W. A. Reneau.
▲Wenatchee*•†.....Chelan	Kirk & Whited.
Wilbur*•†.....Lincoln	Myers & Warren.

WEST VIRGINIA.

Town and County.	Name.
▲Addison*.....Webster	THURMOND & WOODDELL.
Alderson*•†..... Monroe	See Union.
Amos* ..... Marion	See Mannington.
Barboursville*•†... Cabell	Peyton & Donahue.
▲Beckley*.....Raleigh	John W. McCreery.
Bellington*..... Barbour	See Philippi.
Benwood*•†..... Marshall	See Wheeling.
▲Berkeley Sp'gs*•† Morgan	J. HAMMOND SILER.
Beverly*•.....Randolph	E. D. Talbott.
Bluefield*•†..... Mercer	HERBERT B. HAWES.
Bramwell*•†..... Mercer	E. C. MARSHALL.
▲Buckhannon*•†... Upshur	F. C. PIFER.
Cairo*•†..... Ritchie	J. Newman.
Cameron*•†..... Marshall	J. W. Yoho.
Ceredo*•†.....Wayne	See Huntington.
¶▲Charleston*•†. Kanawha	BROWN, JACKSON & KNIGHT. Attorneys for Kanawha Valley Bank.
" ..... "	MOLLOHAN & McCLINTIC. Attorneys for Citizens National Bank.
▲Charlestown*•†..Jefferson	JOSEPH TRAPNELL.
▲Clarksburg*•†... Harrison	DAVIS & DAVIS.
▲Clay*..... Clay	Henry B. Davenport.
Davis*•† ..... Tucker	C. O. Strieby.
▲Elizabeth*•.....Wirt	Beard & Copin.
Elkhorn*•†.....McDowell	See Welch.
Elkins*•†..... Randolph	C. H. Daily.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Fairmont*† ..... Marion	E. F. HARTLEY
▲Fayetteville* ..... Fayette	E. L. NUCKOLLS.
▲Franklin* ..... Pendleton	D. G. McClung.
▲Glenville* ..... Gilmer	Linn. Withers & Bonner.
Gormania* ..... Grant	See Petersburg.
▲Grafton*† ..... Taylor	JOHN L. HECHMER.
▲Grantsville* ..... Calhoun	S. P. BELL.
Guyandotte*● ..... Cabell	See Huntington.
▲Hamlin* ..... Lincoln	D. E. Wilkinson.
Harper's Ferry*† Jeff'son	F. W. Brown.
▲Harrisville* ..... Ritchie	J. W. Fidler.
Hendricks*† ..... Tucker	See Parsons.
▲Hinton*† ..... Summers	BOGGESS & BOGGESS.
Huntersville* Pocahontas	H .S. Rucker.
▲Huntington*† ..... Cabell	HARVEY, WYATT & HUTCHINSON. Attorneys for First National Bank.
" ..... "	SIMMS & ENSLOW. Counsel for Chesapeake & Ohio Ry. Co. and The Huntington National Bank.
Jackson ..... Jackson	See Ripley.
Kenova*† ..... Wayne	H. C. Duncan, Jr.
▲Keyser*† ..... Mineral	W. C. CLAYTON.
Keystone*† ... McDowell	See Bluefield.
▲Kingwood* ..... Preston	P. J. Crogan.
▲Lewisburg*† . Greenbrier	H. L. VAN SICKLER.
▲Logan* ..... Logan	J. B. Wilkinson.
▲Madison* ..... Boone	F. C. Leftwich.
Mannington*† .... Marion	C. A. Snodgrass.
▲Marlinton* ... Pocahontas	L. M. McCLINTIC.
▲Martinsburg*† . Berkeley	FLICK, WESTENHAVER & BAKER.
▲Middlebourne* ..... Tyler	Boreman & Carter.
Montgomery*† .. Fayette	See Fayetteville.
▲Moorefield* ..... Hardy	Benjamin Dailey.
▲Morgant'n*† Monongalia	COX & BAKER.
▲Moundsville*† .. Marshall	Meighen & Oldham.
▲New Cumberland*† Han'k	J. R. Donehoo.
▲New Martinsville*† W'tz'l	Hall & Hall.
▲Oceana* ..... Wyoming	Edward Sarver.
▲Parkersburg*† .... Wood	MERRICK & SMITH. Attorneys for Second National and Parkersburg National banks.
▲Parsons*● ..... Tucker	W. B. Maxwell.
Pennsboro*† ..... Ritchie	M. K. Duty.
▲Petersburg* ..... Grant	Reynolds & Forman.
▲Philippi*† ..... Barbour	Dayton & Dayton.
Piedmont*† ..... Mineral	TAYLOR & MORRISON.
▲Point Pleasant*† .. Mason	J. S. Spencer.
▲Princeton* ..... Mercer	HERBERT B. HAWES.
Pruntytown* ..... Taylor	See Grafton.
Ravenswood*† .. Jackson	N. C. Prickett.
▲Ripley*● ..... Jackson	WARREN MILLER.
▲Romney*● ..... Hampshire	JOHN J. CORNWELL.
Roncevert*† Greenbrier	Price & McWhorton.
Salem*† ..... Harrison	See Clarksburg.
Shepherdstown*† Jef'n	G. M. Beltzhoover.
Shinnston*† .... Harrison	George F. Randall.
Sistersville*† ..... Tyler	J. H. McCoy.
Smithfield† ..... Wetzel	O. P. McIntyre.
▲Spencer*● ..... Roane	WALTER PENDLETON.
St. Albans*† ... Kanawha	J. B. Whittington.
St. George* ..... Tucker	See Parsons.
▲St. Marys*† ..... Pleasants	A. M. Campbell.
▲Summersville* .. Nicholas	T. B. Horan.
▲Sutton*† ..... Braxton	B. P. & V. B. HALL.
Terra Alta*† .... Preston	O. C. Crane.
Thomas*† ..... Tucker	See Parsons.
▲Union* ..... Monroe	LOGAN & PATTON.
▲Wayne*† ..... Wayne	Chapman Adkins.
Webster*● ..... Taylor	W. M. Werkman.
▲Welch*† ..... McDowell	Rucker, Keller & Hamill.
▲Wellsburg*† ..... Brooke	JOHN C. PALMER, SR.
▲Weston*† ..... Lewis	Lewis Bennett.
▲West Union*† Doddridge	J. V. Blair.
▲Wheeling*† ..... Ohio	ATKINSON & FLICK. Long Dis. Telephone 317. Refer to any bank in Wheeling.
" ..... "	S. G. SMITH. Refers to National Exchange Bank.
▲Williamson*† ..... Mingo	Sheppard & Goodykoontz.
▲Winfield* ..... Putnam	A. S. Alexander.

WISCONSIN.

Town and County.	Name.
Ahnapees ..... Kewaunee	See Algoma.
Albany*† ..... Green	V. S. Kidd.
Algoma*† ..... Kewaunee	M. T. Parker.
▲Alma*† ..... Buffalo	Robert Lees.
Amery*† ..... Polk	W. T. Kennedy.
Amherst*† ..... Portage	A. J. Smith.
▲Antigo*† ..... Langlade	FINUCANE & CONWAY.
▲Appleton*† ... Outagamie	EDWARD G. JONES.
Arcadia*† .. Trempealeau	RICHMOND & RICHMOND.
Arena*† ..... Iowa	W. M. Abbott.
Argyle*† ..... Lafayette	See Darlington.
▲Ashland*† ..... Ashland	DILLON & COLIGNON.
Augusta*† .... Eau Claire	E. M. Bradford.
Baldwin*† ..... St. Croix	Henry Anderson.
Bangor*† ..... LaCrosse	See LaCrosse.
▲Baraboo*† ..... Sauk	EVANS & THOMAS.
Barneveld*† ..... Iowa	See Dodgeville.
▲Barron*† ..... Barron	Coe Bros.
Bayfield*† ..... Bayfield	W. W. Downs.
Beaverdam*† ..... Dodge	M. H. UMBREIT.
Belmont*† .... Lafayette	See Benton.
Beloit*† ..... Rock	F. CLEARY.
Benton*† ..... Lafayette	See Darlington.
Berlin*† ..... Green Lake	PERRY NISKERN.
Black Earth*† ..... Dane	See Madison.
▲Black Riv. Falls*† Jack'n	G. M. PERRY.
Blair*† ..... Trempealeau	See Arcadia.
Blanchardville*† LaFay'e	Morrison & Chandler.
Bloomer*† ..... Chippewa	Henry Lebris, Jr.
Bloomington* ..... Grant	P. Bartley.
Boscobel*† ..... Grant	WILLIAM E. HOWE.
Brandon*† .. Fond du Lac	David Whitton.
Brillion*† ..... Calumet	S. H. Barnard.
Brodhead*† ..... Green	Burr Sprague.
Burlington*† ..... Racine	E. E. MILLS.
Butternut*† ..... Ashland	Foster & Mars.
Cadott*† ..... Chippewa	F. E. Watson.
Cambria*† ..... Columbia	See Portage.
Cambridge* ..... Dane	See Madison.
Cashton*† ..... Monroe	See Viroqua.
Cassville*† ..... Grant	D. W. Clark.
Cedarburg*† .... Ozaukee	J. F. Trottman.
Centralia*† ..... Wood	H. WIPPERMAN.
Chilton*† ..... Calumet	J. E. McMullen.
▲Chippewa Falls*† Chip'wa	D. BUCHANAN, JR.
Clinton*† ..... Rock	See Beloit.
Clintonville*† .. Waupaca	F. M. Guernsey.
Colfax*† ..... Dunn	See Menomonie.
Columbus*† ... Columbia	W. C. Leitsch.
▲Crandon* ..... Forest	Samuel Shaw.
Cuba*† ..... Grant	S. E. Smalley.
Cumberland*† .... Barron	H. S. Comstock.
Darien*† ..... Walworth	See Elkhorn.
▲Darlington*† . Lafayette	ORTON & OSBORN.
▲Dartford *.... Green Lake	J. C. McConnell.
Deerfield*† ..... Dane	See Madison.
Delavan*† ..... Walworth	D. B. Barnes.
Depere*† ..... Brown	JOHN SMITH.
▲Dodgeville*† ..... Iowa	J. P. Smelker.
Dorchester*† ..... Clark	See Marshfield.
▲Durand*† ..... Pepin	W. E. Plummer.
▲Eagle River*† ..... Vilas	Colman & Colman.
East Troy* ..... Walworth	See Elkhorn.
▲Eau Claire*† .. Eau Claire	A. H. SHOEMAKER.
Edgerton*† ..... Rock	J. P. Towne.
Edmund*† ..... Iowa	See Dodgeville.
▲Elkhorn*† ..... Walworth	JAY F. LYON.
▲Ellsworth*† ..... Pierce	A. Combacker.
Elroy*† ..... Juneau	A. H. Smith.
Evansville*† ..... Rock	F. L. Jaynes.
Fennimore*† ..... Grant	W. E. Lathrop.
▲Florence*† ..... Florence	Max Sells.
▲Fond du Lac*† Fond du L'c	GIFFIN & SUTHERLAND.
Ft. Atkinson*† Jefferson	A. M. WEBB.
Ft. Howard*† ..... Brown	Sheridan & Evans.
Fountain City*† .. Buffalo	Martin Fugina.
Foxlake*† ..... Dodge	F. Hamilton & Son.
▲Friendship* ..... Adams	J. B. Keyes
Galesville*† Trempealeau	See Arcadia.
Glenwood*† .... St. Croix	See New Richmond.
Glidden*† ..... Ashland	See Ashland.
▲Grand Rapids*† ..... Wood	H. WIPPERMAN.
▲Grantsburg*† .... Burnett	S. F. Grover.
▲Green Bay*† ..... Brown	FRANK H. SUFFEL.
Greenwood*● ..... Clark	See Marshfield.
Hammond*† .... St. Croix	See Baldwin.
Hancock*† ..... Waushara	See Plainfield.
Hartford*† .. Washington	H. K. Butterfield.
Hartland*† .... Waukesha	H. W. Goodwin.
▲Hayward*† ..... Sawyer	J. F. Riordon.
Hillsboro* ..... Vernon	Smith & Webster.
Horicon*† ..... Dodge	J. E. Sawyer.
Hortonville*† Outagamie	See New London.
▲Hudson*† ..... St. Croix	BAKER & HAVEN.
▲Hurley*† ..... Iron	A. L. Ruggles.
Independence*† Tr'mp'lu	See Arcadia.
Iola*● ..... Waupaca	H. J. Siverson.
Iron River*† .... Bayfield	T. B. Walsh.
▲Janesville*† ..... Rock	FETHERS, JEFFRIS & MOUAT
▲Jefferson*† .... Jefferson	R. B. KIRKLAND.
Johnson Creek*† . Jeff's'n	See Watertown.
▲Juneau*† ..... Dodge	George W. Sloan.
Kaukauna*† .. Outagamie	John Brummer.
▲Kenosha*† ..... Kenosha	B. O. STURGES.
▲Kewaunee*† . Kewaunee	JOHN WATTAWA.
Kiel*† ..... Manitowoc	See Chilton.
Kilbourn*† ..... Columbia	Thomas B. Coon.
▲La Crosse*† .... La Crosse	FRUIT & GORDON.
Lafarge*● ..... Vernon	See Viroqua.
Lake Geneva*† Walworth	CHARLES S. FRENCH.
Lakemills*† .... Jefferson	C. S. GREENWOOD.

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▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Lake Nebagamon*†D'glas	See Superior.
▲Lancaster*†.....Grant	H. BUCKNER.
Linden*.....Iowa	See Dodgeville.
Lodi*†.....Columbia	S. H. Watson.
Loyal*.....Clark	D. V. Richardson.
¶▲Madison*†.....Dane	OLIN & BUTLER.
Malden Rock*†.....Pierce	A. Cook.
Manawa*†.....Waupaca	C. D. McFarland.
▲Manitowoc*†.Manitowoc	SEDGWICK, SEDGWICK & SCHMIDT.
▲Marinette*†...Marinette	J. B. FAIRCHILD.
Marion*†.....Waupaca	J. H. SPENGLER.
Markesan*†.Green Lake	G. T. Thorne.
Marshfield*†.....Wood	W. A. & E. C. PORS.
▲Mauston*†.....Juneau	H. W. Barney.
Mayville*†.....Dodge	Lamoreux & Husting.
Mazomanie*†.....Dane	See Madison.
▲Medford*†.....Taylor	Clinton Textor.
Melrose*.....Jackson	J. M. Hutchins.
Menasha*†...Winnebago	J. C. KERWIN.
▲Menomonie*†.....Dunn	C. E. FIKEMAN.
▲Merrill*†.....Lincoln	CURTIS & REID.
Merrillan*†.....Jackson	Homer C. Clark.
Milton*†.....Rock	E. P. Clarke.
Milton Junction*†.Rock	Will H. Gates.
▲Milwaukee*†.Milwaukee	FISH, CARY, UPHAM & BLACK. Attorneys for Marshall & Ilsley Bank, and refer to any bank or firm in Milwaukee.
" ..... "	HARING & FROST, 43-46 Sentinel Building. Refer to Marshall & Ilsley Bank, and Milwaukee business houses, and Reid, Murdoch & Co., and The John V. Farwell Co., Chicago.
" ..... "	NATHAN PERELES & SONS. Established 1857. Refer to any Bank here or J. P. Morgan & Co., N. Y.
" ..... "	SYLVESTER, SCHEIBER & ORTH. References: First National Bank; Wisconsin National Bank.
" ..... "	WINKLER, FLANDERS, SMITH, BOTTUM & VILAS. Attorneys for Wisconsin National Bank, The Edward P. Allis Co., and Pabst Brew'g Co.
Mineralpoint*†.....Iowa	SPENSLEY & McILHON.
Minocqua*†.....Vilas	See Rhinelander.
Mondovi*†.....Buffalo	L. G. Gilman.
▲Monroe*†.....Green	THOMAS LUCHSINGER.
▲Montello*†....Marquette	John Barry.
Montfort*†.....Grant	See Lancaster.
Monticello*†.....Green	See Brodhead.
Mount Horeb*†.....Dane	See Madison.
Mukwonago*†Waukesha	Ferd. R. Smith.
Muscoda*†.....Grant	J. M. Cubela.
Necedah*†.....Juneau	Charles E. Babcock.
Neenah*†....Winnebago	J. C. KERWIN.
▲Neillsville*†.....Clark	CHARLES F. GROW.
New Glarus*†.....Green	T. C. Hefty.
New Lisbon*†.....Juneau	J. J. Hughes.
New London*†.Waupaca	OLIVER H. DAY.
New Richmond*†St.Cr'ix	Hawkins & Hughes.
No. La Crosse*†La Crosse	See La Crosse.
Oakfield*†..Fond du Lac	See Fond du Lac.
Oconomowoc*†Wauk'ha	O. F. Jones.
▲Oconto*†.....Oconto	W. H. Webster.
Omro*†.....Winnebago	Bert. Coffman.
▲Osceola*†.....Polk	Charles H. Oakey.
▲Oshkosh*†...Winnebago	DAVIDSON & WILDE.
Osseo*†....Trempealeau	See Augusta.
Palmyra*†.....Jefferson	J. H. Piper.
Patchgrove*.....Grant	Frank Kolb.
▲Phillips*†.....Price	M. BARRY.
Plainfield*†...Waushara	Angels & Corrigan.
Platteville*†.....Grant	J. W. Murphy.
Plymouth*†..Sheboygan	M. C. MEAD.
▲Portage*†.....Columbia	E. S. BAKER.
▲Port Washington*†Ozauk	W. M. Foster.
Poynette*†.....Columbia	See Portage.
▲PrairieduChein*†Crawf'd	Thomas & Fuller.
Prairie du Sac*†.....Sauk	J. S. Tripp.
Prescott*†.....Pierce	J. S. White.
Princeton*†.Green Lake	F. E. Clark.
▲Racine*†.....Racine	PALMER & GITTINGS.
Randolph*†.....Dodge	R. D. Calkins.
Readstown*.....Vernon	See Viroqua.
Reedsburg*†.....Sauk	PATRICK DALY.
Reeseville*†.....Dodge	Edward J. Devney.
Rewey*†.....Iowa	See Mineral Point.
▲Rhinelander*†....Oneida	PAUL BROWNE.
Rice Lake*†.....Barron	K. E. RASMUSSEN.
▲RichlandCenter*†Richl'd	W. S. McCORKLE.
Ripon*†.....Fond du Lac	ROY REED.
River Falls*†.....Pierce	F. M. White.
Sauk City*†.....Sauk	I. B. Quimby.
Seymour*†...Outagamie	F. M. Wilcox.
Sharon*†.....Walworth	See Elkhorn.

Town and County	Name.
▲Shawano*†.....Shawano	M. J. Wallrich.
▲Sheboygan*†.Sheboygan	EDWARD VOIGT.
SheboyganFalls*†Sh'gan	See Sheboygan
▲Shell Lake*†..Washburn	L. H. Mead.
Shullsburg*†..Lafayette	J. B. Simpson.
SoldiersGrove*†Crawford	Thomas & Peterson.
South Milwaukee*†Mil'e	J. G. Davies.
▲Sparta*†.....Monroe	MORROW & MASTERS.
Springgreen*†.....Sauk	T. W. King.
Springvalley*†.....Pierce	See Ellsworth.
Stanley*†.....Chippewa	C. B. Culbertson.
St. Croix Falls*†....Polk	MONS P. JERDEE.
▲Stevens Point*†.Portage	ATWOOD & GROELLE.
Stoughton*†.....Dane	J. M. Clancey.
▲Sturgeon Bay*†.....Door	R. P. CODY.
Sun Prairie*†.....Dane	Thomas C. Hayden.
▲Superior*†.....Douglas	GEORGE B. HUDNALL.
Thorp*†.....Clark	George B. Parkhill.
Tomah*†.....Monroe	W. B. Naylor, Jr.
Tomahawk*†.....Lincoln	A. H. Woodworth.
Two Rivers*†Manitowoc	See Manitowoc.
Uniongrove*†....Racine	Waller & Gittings.
Viola*.....Richland	See Richland Center.
▲Viroqua*†.....Vernon	SMITH & GRIFFIN.
▲Washburn*†.....Bayfield	E. C. ALVORD.
Waterloo*†.....Jefferson	H. T. AMES.
Watertown*†..Jefferson	WM. H. WOODARD.
▲Waukesha*†..Waukesha	V. H. TICHENOR.
▲Waupaca*†.....Waupaca	IRVING P. LORD.
Waupun*†..Fond du Lac	C. E. Hooker.
▲Wausau*†.....Marathon	BUMP, KREUTZER & ROSENBERRY.
▲Wautoma*.....Waushara	Angels & Corrigan.
▲Westbend*†.Washington	BARNEY & KUECHENMEISTER.
Westby*†.....Vernon	See Viroqua.
Westfield*†....Marquette	See Portage.
West Salem*†.La Crosse	See La Crosse.
West Superior*†Douglas	S. N. DICKINSON. References: Any bank or business house in Superior.
Weyauwega*†..Waupaca	A. S. Hutchinson.
▲Whitehall*†Tr'mpealeau	See Arcadia.
Whitewater*†.Walworth	JAMES G. KESTOL.
Wilton*†.....Monroe	See Sparta.
Winneconne*†Win'bago	J. D. Rush.
Wittenberg*†..Shawano	Goodrick & Goodrick.
Wonewoc*†.....Juneau	A. Carter.

WYOMING.

Town and County.	Name.
▲Basin.....Bighorn	JOHN P. ARNOTT.
▲Buffalo*†.....Johnson	PARMELEE & HILL.
Carbon*†.....Carbon	See Rawlins.
▲Casper*†.....Natrona	E. D. Norton.
¶▲Cheyenne*†...Laramie	JOHN W. LACEY. Attorney for and refers to Stock Growers Nat. and First Nat. banks.
" ..... "	E. W. MANN. In general practice. Collections promptly attended to.
▲Douglas*†.....Converse	Charles F. Maurer.
▲Evanston*†.....Uinta	HAMM & ARNOLD.
▲Green River*†Sw'twater	See Rock Springs.
Kemmerer*†.....Uinta	H. E. CHRISTMAS.
▲Lander*†.....Fremont	James S. Vidal.
▲Laramie*†.....Albany	JOHN H. SYMONS.
Lusk*†.....Converse	D. E. Goddard.
▲Newcastle*†.....Weston	David A. Fakler.
▲Rawlins*†.....Carbon	CHATTERTON & COOLIDGE.
Rock Springs*†Sw'tw'ter	D. A. Revvill.
Saratoga*†.....Carbon	J. J. Brown.
▲Sheridan*†.....Sheridan	E. E. LONABAUGH.
▲Sundance*.....Crook	H. A. ALDEN.
Thermopolis*...Fremont	See Basin.
Wheatland*†...Laramie	See Cheyenne.

BRITISH COLUMBIA.

Town and County.	Name.
Ainsworth*†..Kootenay	See Nelson.
Ashcroft.....Yale	Dennis Murphy.
Atlin.....	J. Gordon Hunter.
Balfour†.....Kootenay	See Nelson.
Bennett.....Vancouver	See Vancouver.
Chilliwack*...Chilliwack	See New Westminster.
Cranbrook†...Kootenay	Ross & Herchimer.
Fernie*.....Kootenay	See Nelson.
Ft. Steele*†.....Kootenay	J. A. Harvey.
Golden*†Yale & Caraboo	See Revelstoke.
Grand Forks*.....Yale	HANNINGTON & MORRISON.
Greenwood*.....Yale	I. H. Hallett.
Kamloops*†.....Yale	W. H. Whittaker.
Kaslo*†.....Kootenay	McAnn & Mackay.
Nakusp*†.....Kootenay	See Nelson.

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Town and County.	Name.
Nanaimo*▪†.....Nanaimo	BARKER & POTTS.
Nelson*▪†.....Kootenay	R. W. HANNINGTON.
New Denver*▪† Kootenay	R. B. Kerr.
New Westminster*▪† New Westminster	G. E. CORBOULD.
Pilot Bay*..... Kootenay	See Nelson.
Revelstoke*▪†. Kootenay	G. L. McCarter.
Robson▪†..... Kootenay	See Nelson.
Rossland*▪†.... Kootenay	DALY, HAMILTON & LE MAISTRE.
Salmo..... Kootenay	See Nelson.
Sandon*▪† ..... Kootenay	Frank L. Christie.
Slocan ..... Kootenay	F. S. Andrews.
Trail*▪†..... Kootenay	See Nelson.
Vancouver*▪† New Westminster	WILSON & SENKLER. Solicitors for Bank of Montreal.
Vernon*▪†..... Yale	FRED BILLINGS.
Victoria*▪†..... Victoria	McPHILLIPS, WOOTTON & BARNARD.
Ymir*▪†..... Kootenay	John F. Burne.

MANITOBA.

Altona*▪†..... Lisgar	See Winnipeg.
Birtle*▪† ..... Marquette	Mickle & Tingley.
Boissevain*▪† Turtle Mt'n	Norman P. Buckingham.
Brandon*▪†..... Brandon	COLDWELL & COLEMAN.
Carberry*▪†..... Norfolk	G. Barrett.
Carman*▪† ..... Lisgar	F. A. Brown.
Cartwright*▪† ..... Lisgar	See Pilot Mound.
Crystal City*▪†.... Lisgar	See Winnipeg.
Cypress River*▪† Macd'ld	C. E. Bastin.
Dauphin*▪†..... Marquette	A. E. Wilkes.
Deloraine*▪†. Turtle Mt'n	J. A. Mather.
Emerson*▪† ..Provencher	D. Forrester.
Gladstone*▪†..Macdonald	D. Smith.
Glenboro*▪†.. Macdonald	F. H. Mitchell.
Gretna*▪† .....Lisgar	Harvey T. Maulson.
Hamiota▪† .... Marquette	M. B. Jackson.
Hartney*▪† .....Selkirk	G. St. J. Hallen.
Holland*▪† ....Macdonald	H. L. Riscon.
Killarney*▪† .....Lisgar	A. G. Hay.
Manitou*▪† ..... Dufferin	W. F. Ellis.
McGregor*▪†..... Norfolk	See Carberry.
Melita*▪† .....Brandon	J. L. Crerar.
Miami*▪† .....Lisgar	F. A. Brown.
Minnedosa*▪†..Marquette	R. Hill Myers.
Morden*▪† .....Lisgar	H. L. Lemon.
Morris*▪† ....Provencher	See Emerson.
Neepawa*▪†...Macdonald	Howden & Howden.
Oak Lake*▪†..... Brandon	See Brandon.
Pilot Mound*▪†. Macd'n'ld	W. A. Donald.
Plum Coulee*▪†....Lisgar	See Winnipeg.
Portage la Prairie*▪† Macdonald	D. A. Macdonald.
Rapid City*▪† . Marquette	R. A. Nelles.
Russell*▪† .....Marquette	See Rapid City.
Selkirk*▪† .....Selkirk	John O'Reilly.
Shoal Lake*▪†.Marquette	James MacDonald.
Souris*▪†..... Brandon	J. A. Taylor.
Stonewall*▪†.....Selkirk	See Winnipeg.
St. Pierre .....Carillon	See Winnipeg.
Treherne*▪† ..... Norfolk	See Winnipeg.
Virden*▪†..... Brandon	Goulter & Singer.
Wawanesa*▪†.....Brandon	J. H. Ingram.
Winkler.....Lisgar	See Winnipeg.
Winnipeg*▪† ... Winnipeg	TUPPER, PHIPPEN & TUPPER. Solicitors for The Bank of Montreal, The Bank of British North America, and The Merchants Bank of Canada.

MIQUELON.

St. Pierre.....	Send to Bank.

NEW BRUNSWICK.

Bathurst*▪† ....Gloucester	Gilbert & Gilbert.
Campbellton*▪†..Rest'che	Murray & McLatchy.
Chatham*▪† .Northumb'd	Warren C. Winslow.
Dorchester*▪† Westmor'd	M. G. Teed.
Edmundston*▪†...Victoria	John M. Stevens.
Fredericton*▪†.....York	ARTHUR R. SLIPP.
Grand Falls*▪†.. Victoria	See Edmundston.
Hartland*▪†.....Carleton	See Woodstock.
Hillsboro*▪† .....Albert	See Moncton.
Kingston*▪† .....Kent	See St. John.
Moncton*▪† .Westmorel'd	R. W. HEWSON.
New Castle*▪† .N'thum'd	E. P. WILLISTON.
Sackville*▪†.Westmorel'd	POWELL, BENNETT & HARRISON.

Town and County.	Name.
Shediac*▪† Westmoreland	W. A. Russell.
St. Andrews*▪† .Charlotte	F. H. Grimmer.
St. John*▪†.....St. John	ALEXANDER P. BARNHILL.
St. Stephen*▪†..Charlotte	J. G. Stevens, Jr.
Sussex*▪† .....Kings	White, Allison & King.
Woodstock*▪†...Carleton	D. McLEOD VINCE.

NEWFOUNDLAND.

Harbor Grace	See St. Johns.
St. Johns	CHARLES H. HUTCHINGS.

NORTHWEST TERRITORIES.

Battleford*▪† ....Sas'k'h'n	See Prince Albert.
Calgary*▪†.....Alberta	J. A. BANGS.
Dawson City .....Alberta	C. N. Woodworth.
Edmonton*▪†AlbertaDist.	BECK & EMERY.
Ft.Qu'Appelle† Assinib'ia	See Regina.
Grenfell*▪† ....Assiniboia	W. Peel.
Indian Head*▪† Assiniboia	T. W. Jackson.
Lethbridge*▪†.....Alberta	C. I. P. Conybeare.
McLeod*▪† ..... Alberta	Haultain & Mackenzie.
Medicine Hat*▪†Assinib'a	C. R. Mitchell.
Moose Jaw*▪† .Assiniboia	William Grayson.
Moosomin*▪†..Assiniboia	White, Elwood & Gwillen.
Pincher Creek*▪† Alberta	See McLeod.
Prince Albert*▪†... Sas'h'n	James McKay.
Qu Appelle*▪...Assiniboia	A. D. Dickson.
Qu Appelle Stn*▪† Assin'ia	A. D. Dickson.
Regina*▪† .....Assiniboia	HAMILTON & JONES.
So.Edmonton*▪ ..Alberta	A. C. Rutherford.
Wapella*▪† ....Assiniboia	See Regina.
Whitewood*▪† Assiniboia	See Regina.
Wolseley*▪† ...Assiniboia	Levi Thomson.
Yorkton*▪†....Assiniboia	WM. E. PARSONS.

NOVA SCOTIA.

Acadia Mines*▪†.Colch'ter	See Truro.
Amherst*▪†..Cumberland	TOWNSEND & ROGERS.
Annapolis*▪† ..Annapolis	Fred W. Harris.
Antigonish*▪† Antigonish	J. A. WALL.
Barrington*▪†.. Shelburne	See Shelburne.
BarringtonPassage,Shelb.	See Shelburne.
Bear River*▪†..... Digby	Jones & Nichols.
Berwick*▪†.....Kings	See Kentville.
Bridgetown*▪†.Annapolis	O. T. Daniels.
Bridgewater*▪†.Lunenb'g	H. T. Ross.
Canning*▪† .....Kings	See Kentville.
Canso*▪†.....Guysboro	See Guysborough.
Clarke's Harbor*Shelb'ne	See Shelburne.
Dartmouth*▪†.... Halifax	See Halifax.
Digby*▪†..... Digby	T. C. Shreve.
Glace Bay†..Cape Breton	Chisholm & Crowe.
Guysborough*▪†..Guys'ro'	Joseph A. Fulton.
Halifax*▪† .....Halifax	ALFRED WHITMAN.
Kentville*▪† ..... Kings	W. P. Shaffner.
Lawrencetown▪†. Halifax	See Annapolis.
Liverpool*▪† ..... Queens	John George Pyke.
Lockeport*▪†.... Shelburne	See Shelburne.
Londonderry▪†Colchester	See Truro.
Lunenburg*▪† Lunenburg	Charles W. Lane.
Maitland*▪†.....Hants	See Truro.
Middleton*▪†...Annapolis	W. G. Parsons.
New Glasgow*▪†.. Pictou	Fraser, Jennison & Grahams.
North Sydney*▪†C.Breton	Murray & MacKenzie.
Oxford*▪† ...Cumberland	C. H. Onley.
Parrsboro*▪† Cumberland	H. W. McKenna.
Pictou*▪† .....Pictou	W. B. IVES.
PortHawkesb'y*▪†Invern's	George O. Forsyth.
Port Hood*▪† ...Inverness	Samuel Macdonnell.
Shelburne*▪†....Shelburne	John Hood.
Sherbrooke*▪†.. Guysboro	See Guysborough.
Shubenacadie*▪† ...Hants	A. Kirkpatrick.
Springhill*▪ .Cumberland	A. W. Foster.
Stellarton*▪†.....Pictou	See Pictou.
St. Peter's*▪†.. Richmond	See Port Hawkesbury.
Sydney*▪† ...Cape Breton	WM. A. G. HILL.
Truro*▪†.....Colchester	Hugh MacKenzie.
Westville*▪† ..... Pictou	See Pictou.
Weymouth*▪† .....Digby	J. A. Grierson.
Windsor*▪† ..... Hants	E. J. MORSE.
Wolfville*▪†..... Kings	E. Sidney Crawley.
Yarmouth*▪ .Yarmouth	E. H. ARMSTRONG.

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ONTARIO.

Town and County.	Name.
Acton*† .....Halton	W. A. McLean.
Ailsa Craig*†.Middlesex	See St. Marys.
Alexandria*† .Glengarry	A. L. Smith.
Alliston*† ..... Simcoe	Fisher & Bell.
Almonte*† ..... Lanark	Greig & Jamieson.
Alvinston*† ..... Lambton	Hannah & Burnham.
Amherstburg*†.. Essex	F. A. Hough.
Arkona*† .....Lambton	See Watford.
Arnprior*†.....Renfrew	Dulmage & Burwash.
Arthur*†.....Wellington	M. M. McMartin.
Athens*†.....Leeds	W. A. Lewis.
Atwood*†..... Perth	See Listowel.
Aurora*†..... York	T. H. Lennox.
Avonmore*†.. Stormont	See Cornwall.
Aylmer*† ..... Elgin	Miller & Backhouse.
Ayr*† .....Waterloo	See Galt.
Barrie*†..... Simcoe	McCARTHY, PEPLER & McCARTHY.
Beamsville*†.... Lincoln	See Hamilton.
Beaverton*†.....Ontario	T. Earnest Godson.
Beeton*† ..... Simcoe	See Alliston.
Belleville*†.....Hastings	F. E. O'FLYNN.
Berlin*†.....Waterloo	A. Miller.
Blenheim*† ..... Kent	R. L. Gosnell.
Blyth*† ..... Huron	A. S. Dickson.
Bolton*†..... Peel	A. A. Miller.
Bothwell*†..... Kent	George L. Taylor.
Bowmanville*†..Durham	J. Keith Galbraith.
Bracebridge*†..Muskoka	Mahaffy & Ashworth.
Bradford*†.....Simcoe	Mark Scanlon.
Brampton*† ..... Peel	R. H. Pringle.
Brantford*† .....Brant	BAIRD & HENDERSON.
Brigden*† .....Lambton	See Sarnia.
Brighton*†.No'umberl'd	J. W. Gordon.
Brockville*† ..... Leeds	WOOD & STEWART.
Brussels*† .....Huron	G. F. Blair.
Burford*†..... Brant	See Brantford.
Burks Falls*†..Muskoka	Stephen T. Evans.
Burlington*† .... Halton	E. H. Cleaver.
Campbellford*† N'hm'l'd	D. J. Lynch.
Cannington*† ...Ontario	A. J. Reid.
Carleton Place*† Lanark	C. McIntosh.
Cayuga*†.....Haldimand	Colter & Goodman.
Chatham*†.....Kent	WILSON, KERR & PIKE.
Chatsworth*† ..... Grey	See Owen Sound.
Chesley*† ..... Bruce	H. O. Langley.
Chesterville*†... Dundas	W. B. Lawson.
Chippawa*† .... Welland	See Welland.
Clarksburg*† ..... Grey	See Thornburg.
Clifford*†.... Wellington	See Harriston.
Clinton*†.....Huron	W. Brydon.
Cobourg*†N'th'umberl'd	FRANK M. FIELD.
Colborne*† N'thumberl'd	W. L. Payne.
Coldwater*†. .....Simcoe	J. Brookoski.
Collingwood*†... Simcoe	HY. ROBERTSON.
Comber*† ..... Essex	See Essex.
Cookstown*†.... Simcoe	See Alliston.
Cornwall*†.... Stormont	MACLENNAN, LIDDELL & CLINE.
Creemore*†..... Simcoe	See Barrie.
Dashwood*..... Huron	R. H. Collins.
Delhi*†.....Norfolk	See Simcoe.
Deseronto*† ...Hastings	George E. Deroche.
Drayton*†... Wellington	A. S. Lown.
Dresden*†..... Kent	J. W. Sharpe.
Drumbo*†.....Oxford	See Brantford.
Dundalk*†..... Grey	I. B. Lucas.
Dundas*† ... Wentworth	T. H. A. BEGUE.
Dunnville*†.. Haldimand	W. D. Swayze.
Durham*†..... Grey	J. P. Telford.
Dutton*† ..... Elgin	C. St. Clair Leitch.
Eganville*† ....Renfrew	W. Lawson.
Elmira*† ..... Waterloo	See Berlin.
Elmvale*† ..... Simcoe	W. F. W. Lent.
Elora*†..... Wellington	Henry Wissler.
Embro*†..... Oxford	See Woodstock.
Erin*†..... Wellington	See Fergus.
Essex*†..... Essex	E. A. Wisner.
Exeter*†..... Huron	R. H. Collins.
Fenelon Falls*† Victoria	McLaughlin & McDearmid.
Fergus*†....Wellington	N. M. Monro.
Flesherton*..... Grey	Lucas & Wright.
Florence*† .... Lambton	See Bothwell.
Fordwich*†.....Huron	See Blyth.
Forest*†.....Lambton	Wm. J. Porte.
Fort Frances*Rainy Ri'er	See Rat Portage.
Fort William*†..Algoma	W. A. MATHESON.
Galt*† .....Waterloo	E. J. BEAUMONT.
Gananoque*† ..... Leeds	W. B. Carroll.
Georgetown*†.....Halton	G. S. Goodwillie.
Glencoe*†.....Middlesex	Stuart, Stuart & Ross.
Goderich*†.....Huron	PHILIP HOLT, *Q. C.*
Gore Bay*.....Algoma	See Sault Ste. Marie.
Grand Valley*†. Dufferin	J. A. V. Preston.
Gravenhurst*† Muskoka	B. H. Ardagh.
Grimsby*† ..... Lincoln	See Hamilton.
Guelph*†.....Wellington	GUTHRIE, WATT & GUTHRIE
Hagersville*† Haldimand	S. E. Lindsay.
Hamilton*†...Wentworth	CARSCALLEN & CAHILL.
Hanover*†..... Grey	See Durham.
Harriston*†..Wellington	A. G. Campbell.
Harrow*†..... Essex	See Windsor.
Hastings*† N'thumberl'd	Ruddy & Clarry.
Hawkesbury*†..Prescott	O'BRIAN & HALL.
Hensall*†..... Huron	H. J. D. Corkle.
Hespeler*† .... Waterloo	See Berlin.
Highgate*†..... Kent	See St. Thomas.
Huntsville*†... Muskoka	O. M. Arnold.
Ingersoll*† .....Oxford	HEGLER & HEGLER.
Inwood*†..... Lambton	See Sarnia.
Iroquois*†..... Dundas	A. E. Overell.
Jarvis*†.....Haldimand	C. E. Bourne.
Keewatin*†....R'ny R. D.	H. A. Langford.
Kemptville*†... Grenville	T. K. Allen.
Kincardine*†.....Bruce	W. C. Loscombe.
Kingston*†...Frontenac	SMYTHE & LYON.
Kingsville*† ..... Essex	W. A. Smith.
Lakefield*†... Peterboro	O. A. Langley.
Lanark*†.....Lanark	Andrew Haydon.
Lansdowne*† ..... Leeds	See Brockville.
Leamington*†..... Essex	W. T. Easton.
Lindsay*† ..... Victoria	MOORE & JACKSON
Listowel*† ..... Perth	F. R. Blewett.
London*†..... Middlesex	CRONYN & BETTS.
Lucan*† ..... Middlesex	Wm. McDiarmid.
Lucknow*†.....Bruce	P. V. Malcomson.
Lynden*† ... Wentworth	William T. Henderson
Madoc*†..... Hastings	Wm. Cross.
Markdale*†..... Grey	P. McCullough.
Markham*†..... York	Higgins & Douglas.
Marmora* ..... Hastings	J. F. Wills.
Mattawa*† .... Nipissing	D. A. Dunlap.
Meaford*†..... Grey	C. T. Sutherland.
Merlin*†..... Kent	See Blenheim.
Merrickville*†Grenville	A. E. Baker.
Midland*†..... Simcoe	John Rowe.
Mildmay*†..... Bruce	See Walkerton.
Millbrook*† .... Durham	R. Ruddy.
Milton*† ..... Halton	V. Chisholm.
Milverton*†.....Perth	See Listowel.
Mitchell*†..... Perth	Dent & Thompson.
Morrisburg*†.... Dundas	J. P. Whitney.
Mount Forest*†. Wel'ton	R. O. Elgour.
Napanee*†..... Lennox	WILSON & WILSON.
Newcastle*†..... Durham	E. H. McLean.
New Hamburg*†. W't'rl'o	William Millar.
New Market*†..... York	T. J. Robertson.
Niagara Falls*†. Welland	F. W. HILL.
North Bay*†... Nipissing	BROWNING & SENKLER.
Norwich*†..... Oxford	T. Brown.
Norwood*†.....Peterboro	W. A. F. Campbell.
Oakville*†..... Halton	D. O. Cameron.
Oil Springs*†...Lambton	Isaac Greenizen.
Orangeville*† .. Dufferin	W. L. Walsh.
Orillia*†.....Simcoe	S. S. Robinson.
Orono*† ..... Durham	See Bowmanville.
Oshawa*†..... Ontario	C. A. JAMES.
Ottawa*†..... Carleton	BISHOP & SMITH.
Otterville*†..... Oxford	See Woodstock.
Owen Sound*†.....Grey	Kilbourn & Kilbourn
Paisley*†..... Bruce	Hector C. Cowan.
Pakenham*†..... Lanark	See Perth.
Palmerston*† Wellington	Drew & Downs.
Paris*†..... Brant	Gordon J. Smith.
Parkdale*†..... York	John Douglas.
Parkhill*†.... Middlesex	E. Goodman.
Parry Sound*†McDoug'll	Pirie & Stone.
Pembroke*†.... Renfrew	J. H. Burritt.
Penetanguishene*†Simc'e	A. B. Thompson.
Perth*†..... Lanark	Hall & Hall.
Peterboro*†...Peterboro	HALL & HAYES.
Petrolia*†..... Lambton	Moncruff & Gansby.
Pickering*†..... Ontario	Dow & McGilloray.
Picton*†.Prince Edward	G. O. Alcorn.
Pt.Arthur*† Th'rBayDis.	F. H. Keefer.
Port Colborne*† Welland	G. S. Macdonald.
Port Elgin*†..... Bruce	C. Dalrymple.
Port Hope*† .... Durham	H. A. WARD.
Port Perry*†.... Ontario	H. L. Ebbels.
Port Rowan*†.... Norfolk	See Simcoe.
Prescott*†..... Grenville	F. J. French.
Preston*† ..... Waterloo	C. R. Hanning.
RatPortage*†RainyR.Dis	Langford & Moran.
Renfrew*†..... Renfrew	Craig & Wilson.
Richmond Hill*†.... York	A. G. J. Lawrence.
Ridgetown*† ..... Kent	W. E. Gundy.
Ripley*†..... Bruce	F. L. Pearson.
Rodney*†..... Elgin	H. Falconer Jell.
Sarnia*†..... Lambton	GURD & KITTERMASTER.
SaultSte.Marie*† Alg'aD.	H. C. Hamilton.
Schomberg*† ..... York	See Toronto.
Seaforth*†..... Huron	R. S. Hays.
Shelburne*†..... Dufferin	G. M. Vance.
Simcoe*†..... Norfolk	Tisdale, Tisdale & Reid.
Smith's Falls*†...Lanark	Lavell & Farrell.
Southampton*†....Bruce	See Port Elgin.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station ¶State Capital

Town and County.	Name.
Springfield*† .....Elgin	See Toronto.
Stayner*†.....Simcoe	Hood & Sullivan.
St. Catharines*† .Lincoln	COLLIER & YALE.
St. George*† .....Brant	See Paris.
Stirling*† .....Hastings	See Belleville.
St. Marys*† .....Perth	E. W. Harding.
Stouffville*†.....York	C. RUSSELL FITCH.
Stratford*† .....Perth	IDINGTON & ROBERTSON.
Strathroy*† ...Middlesex	J. Folinsbee.
St. Thomas*† .....Elgin	J. S. ROBERTSON.
Sturgeon Falls*†Nipiss'g	Harry D. Leask.
Sudbury*† .....Nipissing	J. Fowler
Sunderland*†....Ontario	T. W. Chapple.
Tara*† .....Bruce	C. E. Start.
Tavistock*.....Oxford	Douglas, Alexander & McTavish.
Teeswater*† .....Bruce	J. J. Stephens.
Thamesville*† .....Kent	See Chatham.
Thedford*† .... Lambton	See Sarnia.
Thessalon*† .... Algoma	See Sault Ste. Marie.
Thornbury*†.....Grey	Wilson & Dyre.
Thorold*†.....Welland	COLLIER & BURSON.
Tilbury*† .....Kent	D. A. McDonald.
Tilsonburg*†.....Oxford	J. CARRUTHERS.
Toronto*† ..... York	BLAKE, LASH & CASSELS. Solicitors for Canadian Bank of Commerce.
" ..... "	CLUTE, MACDONALD, MACINTOSH & McCRIMMON. Cable address "Macks." References: Dominion Bank, Sun Life Assurance Co., Provincial Trusts Co.
" ..... "	CROMBIE, WORRELL & GWYNNE. Solicitors for Bank of Montreal.
" ..... "	R. E. KINGSFORD. Special attention paid to Collections and Patents.
Toronto Junction*†Y'rk	J. A. J. Andrews.
Tottenham*†.....Simcoe	Hood, Jacks & Frazer.
Trenton*† .....Hastings	A. Forbes.
Tweed*† .....Hastings	C. W. Craig.
Unionville*†.....York	See Toronto.
Uxbridge*† .....Ontario	S. S. SHARPE.
Vankleek Hill*† Prescott	F. W. Thistlewaite.
Walkerton*† ..... Bruce	A. Collins.
Walkerville*†.....Essex	C. H. Robinson.
Wallaceburg*† .....Kent	Frazer & Jackson.
Waterford*† ....Norfolk	W. B. Wilkinson.
Waterloo*† ....Waterloo	William Reade.
Watford*† .....Lambton	Alexander Saunders.
Welland*† .....Welland	Raymond & Cohoe.
Westport*† .....Leeds	See Brockville.
Wheatley*† .....Kent	See Leamington.
Whitby*† .....Ontario	G. Y. Smith.
Wiarton*† .....Bruce	W. J. Ferguson.
Winchester*† ....Dundas	GEORGE L. HART.
Windsor*† .....Essex	CLEARY & SUTHERLAND.
Wingham*† .... ..Huron	J. A. Morton.
Woodbridge*† ..... York	See Toronto.
Woodstock*† ....Oxford	FINKLE & MULLEN.
Woodville*† .... Victoria	See Lindsay.
Wyoming*† ....Lambton	See Sarnia.
Yarker*† .....Addington	See Napanee.
Zurich*† .....Huron	See Goderich.

PRINCE EDWARD ISLAND.

Alberton*†.....Prince	See Summerside.
Charlottetown*† Queens	M. & D. C. McLEOD.
Montague Bridge*† Kings	See Charlottetown.
Souris*†.....Kings	See Charlottetown.
Summerside*† .... Prince	J. E. Wyatt.

QUEBEC.

Beauharnois*† Beauh'ois	Thomas Brossoit.
Bedford*† .... Missisquoi	H. Butler.
Berthier en Haut*▲Berth'r	V. Allard.
Buckingham*† ... Ottawa	F. A. Beaudry.
Chambly*† ..... Chambly	P. B. Benoit.
Chicoutimi*† Chicoutimi	L. G. Belley.
Coaticook*† ... Stanstead	G. H. St. Pierre.
Cookshire*† .... Compton	L. E. Charbonnell.
Cowansville*† Missisquoi	J. C. McCorkill.
Danville*† ....Richmond	See Richmond.
Farnham*† ...Missisquoi	See Cowansville.
Fraserville† Temiscouata	H. S. Carroll.
Granby*† ..... Shefford	See Cowansville.
Hochelaga*† .. Hochelaga	See Montreal.
Hull*† ..... Ottawa	C. B. MAJOR.
Huntingdon*† .Hunt'don	A. E. Mitchell.
Iberville*†.....Iberville	See St. Johns.
Joliette*†.....Joliette	J. M. Tellier.
Knowlton*† ..... Brome	J. E. Fay.
Lake Megantic*†Compton	See Sherbrooke.
L'Assomption*† L'As'pt'n	J. E. Faribault.
Lachine*†. Jacq'sCartier	See Montreal.
Lachute*†.... Argenteuil	G. E. Bampton.
L'Epiphanie*† L'Ass'pt'n	J. E. Faribault.
Laprairie*†.... Laprairie	See Montreal.
Laurentides*.L'Assomp'n	R. T. Beaudoin.
Levis*†..... Levis	Charles Darveau.
Longueuil*†.....Ch'mbly	See Montreal.
Louiseville*† Maskino'ge	A. L. Desaulniers.
Magog*† ..... Stanstead	See Sherbrooke.
Malbaie† .....Charlevoix	See Fraserville.
Marieville*†.... Rouville	H. G. Paulin.
Mile End*† ...Hochelaga	See Montreal.
Montmagny*†Montm'g'y	See Levis.
Montreal*†... Hochelaga	BROSSEAU, LAJOIE & LACOSTE. 7 Place d'Armes. (Long Dist. Tel. Bell, Main 3142.) Business transacted in English and French. Attorneys for Hochelaga Bank and Jacques Cartier Bank. References: Carter, Hughes & Dwight, Attys., New York, and Brosseau & Co., Brokers, Chicago.
" ..... "	CHARBONNEAU & PELLETIER. Offices, New York Life Building. Refers to Hon. G. A. Drummond, Vice-President Bank of Montreal, and Garand, Terroux & Co., Bankers.
" ..... "	McGIBBON, CASGRAIN, RYAN & MITCHELL. Canada Life Bldg. Solicitors for Pullman's Palace Car Co., Merchants Bank of Halifax, and Royal Trust Co.
Murray Bay*†. Charlevoix	See Fraserville.
Nicolet*† ..... Nicolet	See Three Rivers.
Ormstown*†Chateaugu'y	See Huntingdon.
Papineauville*†.. Ottawa	See Hull.
Pa pebiac*† Bonaventure	See Rimouski.
Plessisville*†....Megantic	See Victoriaville.
Pt.St.Charles*† Hoch'aga	See Montreal.
Quebec*†.....Quebec	CASGRAIN, LAVERY, RIVARD & CHAUVEAU.
Richmond*†... Richmond	P. S. G. McKenzie.
Rimouski*† ...Rimouski	N. Bernier.
Riviere du Loup*†Tem'ta	See Fraserville.
Roberval*†...Chicoutimi	See Quebec.
Shawville*†.....Pontiac	See Ottawa.
Sherbrooke*† Sherbro'ke	WHITE, CATE & WELLS.
Sorel*† .....Richelieu	Ethier & Lefebore.
Stanbridge*†E.Missisquoi	Z. V. Cornell.
Stanstead*† ...Stanstead	M. F. Hackett.
St. Cesaire*†....Rouville	See Montreal.
St. Cunegonde Hochelaga	See Montreal.
Ste. Anna de la Perade*† Champlain	See Quebec.
Ste. Marie*.....Quebec	See Three Rivers.
Ste.ThereseDeBl'inv'le*† Terrebonne	See Montreal.
St. Francois*†DeLaBe'ce	See Montreal.
St. Francois-du-Lac† Yamaska	See Nicolet.
St. George*..... Beauce	See Quebec.
St. Henri*†... Hochelaga	See Montreal.
St. Hyacinthe*†St. Hy'he	FONTAINE & FONTAINE.
St.Jean Baptiste*Hoch'ga	See Montreal.
St. Jerome*† Terrebonne	W. B. Nantel.
St. Johns*†.... St. Johns	Paradis & Paradis.
St.Johns Suburb*†Quebec	See Quebec.
St Laurent*† Jacques Cartier	See Montreal.
St. Remi*† .. Napierville	D. Monet.
St. Roch de Quebec*†Que.	HAMEL, TESSIER & TESSIER.
St. Sauveur*..... Quebec	See Quebec.
Thetford Mines*† Mega'ic	See Quebec.
Three Rivers*†St.Mau'ce	N. L. De Noncourt.
Valleyfield*† Beauharn's	L. J. Papineau.
Victoriaville*† Athabaska	Crepeau & Crepeau.
Waterloo*†.... Shefford	Charles A. Nutting.
Westmount*†..Hochelaga	A. R. Johnson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

J. W. CABANISS, President. S. S. DUNLAP, Vice-President. C. M. ORR, Cashier. W. H. BURDICK, Ass't Cashier.

EXCHANGE BANK

OF MACON, GA.

PAID-UP CAPITAL, - - - - $500,000.00
SURPLUS, - - - - - - - 100,000.00
UNDIVIDED PROFITS, - - - - - 25,000.00

This Bank has the Largest Capital and Surplus of any Bank in Central Georgia.

Through Special Correspondents we are prepared to make collections on nearly all points in the States of Georgia, Alabama, and Florida without charge.

DIRECTORS

J. W. CABANISS, President.
W. R. ROGERS, of Geo. T. Rogers' Sons, Wholesale Grocers.
R. E. PARK, Capitalist.
H. J. LAMAR, Capitalist.
A. D. SCHOFIELD, of J. S. Schofield Sons.
L. W. HUNT, Retired Merchant.
S. S. DUNLAP.
SAM MAYER, of Mayer & Watts.
N. B. CORBIN.
W. A. DOODY.
J. H. WILLIAMS.

New York Correspondents.—HANOVER NATIONAL BANK, MERCANTILE NATIONAL BANK.
Savannah Correspondent.—SOUTHERN BANK OF THE STATE OF GEORGIA.

THE

Continental National Bank

OF CHICAGO.

Capital, - $2,000,000.
Surplus, 500,000.

OFFICERS.

JOHN C. BLACK, President.
ISAAC N. PERRY, Vice-President.
GEORGE M. REYNOLDS, Cashier.
IRA P. BOWEN, Asst. Cashier.
BENJ. S. MAYER, Asst. Cashier.

BOARD OF DIRECTORS.

JOHN C. BLACK, President.
ALBERT J. EARLING, President Chi., Mil. & St. P. R. R.
ISAAC N. PERRY, Vice-President.
HENRY BOTSFORD, Packer.
JAMES H. DOLE, of J. H. Dole & Co., Commission.
WM. C. SEIPP, Capitalist.
J. OGDEN ARMOUR, of Armour & Co.
WM. G. HIBBARD, of Hibbard, Spencer, Bartlett & Co., Wholesale Hardware.
BERTHOLD LOEWENTHAL, Capitalist.

THE

Continental National Bank

OF CHICAGO.

Statement of condition at close of business

Tuesday, February 5, 1901.

RESOURCES.

Loans and Discounts	$19,392,728 17	
Other Stocks and Bonds,	810,025 20	$20,202,753 37
U. S. Bonds to secure Circulation		1,850,000 00
Overdrafts		32,744 74
Real Estate		38,894 28
Due from Banks and U. S. Treasurer	$7,013,868 84	
Cash	6,868,886 24	13,882,755 08
		$36,007,147 47

LIABILITIES.

Capital Stock Paid in	$ 2,000,000 00
Surplus Fund	500,000 00
Undivided Profits	281,623 33
Circulation	1,842,650 00
Deposits	31,382,874 14
	$36,007,147 47

A general Foreign Exchange business transacted. Travelers' Circular Letters of Credit issued, available in all parts of the world.

TRAVELERS! SHIPPERS! YOU NEED IN YOUR BUSINESS THE RAND-McNALLY Railway Guide and Data Book. AMERICAN RAILWAY GUIDE CO.

Capital, $500,000.00
Surplus, 400,000.00

AMERICAN EXCHANGE BANK,

ST. LOUIS, MO.

WALKER HILL, President.
EPHRON CATLIN, Vice-Pres't.
L. A. BATTAILE, Cashier.
EMISON CHANSLOR, Ass't Cashier.

Kountze Brothers

BANKERS

BROADWAY AND CEDAR STREET, NEW YORK

ACCOUNTS OF BANKS AND BANKERS

Received upon the most favorable terms, and every convenience extended to correspondents for the proper and expeditious transaction of business.

An opportunity to fully state terms and facilities will be appreciated.

LETTERS OF CREDIT

Issued for the use of travelers available in all parts of the world, and SPECIAL FACILITIES and TERMS furnished to BANKS and BANKERS for transacting this business.

CORRESPONDENCE CORDIALLY INVITED AND WILL RECEIVE PROMPT ATTENTION AND REPLY.

First National Bank

MILWAUKEE, WIS.

Capital $1,000,000
Surplus and Profits . 700,000

FARMERS' AND MILLERS' BANK, 1853.
FIRST NATIONAL BANK, 1863.
FIRST NATIONAL BANK, REORGANIZED, 1882.

Transacts a General Banking and Foreign Exchange Business....

Collections Promptly Made and Remitted.
Correspondence Invited.

INVESTMENT BONDS

We offer carefully selected Municipal, Street Railway, Gas, and Water Bonds, netting from 4 to 6 per cent per annum. Descriptive list and full information furnished. Correspondence invited.

A. C. FROST & COMPANY, BANKERS,
108 La Salle Street, CHICAGO.

THE

American Trust AND Savings Bank,

CHICAGO.

Capital and Surplus, $ 1,250,000
Deposits, ... 13,000,000

ACCOUNTS OF BANKS AND BANKERS SOLICITED, AND CORRESPONDENCE RELATIVE TO THE ESTABLISHMENT OF ACCOUNTS INVITED.

E. A. POTTER, President.
G. S. SHAW and JOY MORTON, Vice-Presidents.
J. R. CHAPMAN, Cashier.
JOHN JAY ABBOTT, Assistant Cashier.
O. G. DECKER, Assistant Cashier.
FRANK H. JONES, Secretary.
W. P. KOPF, Assistant Secretary.

THE

Hanover National Bank,

9 and 11 NASSAU STREET,
NEW YORK CITY.

CAPITAL, . . $ 3,000,000
SURPLUS, . . 5,000,000
DEPOSITS, . . 60,800,000

JAS. T. WOODWARD, President
JAS. M. DONALD Vice-President
WM. HALLS, Jr., Vice-President
WILLIAM LOGAN, Cashier
WM. I. LIGHTHIPE, Assistant Cashier
ELMER E. WHITTAKER, Assistant Cashier
HENRY R. CARSE, 2nd Assistant Cashier
ALEX D. CAMBELL, 2nd Assistant Cashier

OMAHA NATIONAL BANK...OMAHA, NEB.

UNITED STATES DEPOSITORY.

J. H. MILLARD, President.

CAPITAL, ONE MILLION DOLLARS.

MASON, LEWIS & CO. CHICAGO, 170 and 172 Dearborn St. BOSTON, 53 Devonshire St. BANKERS.

MUNICIPAL RAILROAD CORPORATION BONDS Street Railway and Gas Companies. Choice Issues. ASK FOR APPROVED LISTS.

OMAHA NATIONAL BANK...OMAHA, NEB.

CAPITAL, ONE MILLION DOLLARS.

J. H. MILLARD, PRESIDENT.
WM. WALLACE, CASHIER.